

COULEE CROCHE FIRE PROTECTION
DISTRICT NO. FOUR
CANKTON, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

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

We have reviewed the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Coulee Croche Fire Protection District No. Four, a component unit of the Village of Cankton, as of and for the year ended December 31, 2024 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA and the standards applicable to review engagements contained in Government Auditing Standards, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Coulee Croche Fire Protection District No. Four and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

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

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated, May 19, 2025 on the results of our agreed-upon procedures.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 21 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management.

We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic or historical context.

Other Supplementary Information

The Schedule of Compensation as listed in the table of contents on page 34 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the responsibility of management, and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information was subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the information. We have not audited the supplementary information and do not express an opinion on such information.



Opelousas, Louisiana
May 19, 2025

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL STATEMENTS

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2024

GOVERNMENTAL ACTIVITIES

ASSETS

Cash	\$ 469,908
Property taxes receivable, net	190,765
Capital assets, net	<u>591,337</u>
<u>Total assets</u>	<u>1,252,010</u>

LIABILITIES

Accounts payable	<u>218,439</u>
<u>Total liabilities</u>	<u>218,439</u>

NET POSITION

Net investment in capital assets	591,337
Unrestricted	<u>442,234</u>
<u>Total net position</u>	<u>1,033,571</u>

See accompanying notes and independent accountant's review report.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

NET (EXPENSES) REVENUES AND
CHANGES IN NET POSITION
GOVERNMENTAL ACTIVITIES

ACTIVITIES

Governmental Activities

Expenses

Public Safety - Fire Protection	\$ (126,689)
<u>Total governmental activities</u>	<u>(126,689)</u>

General revenues

Property taxes	213,716
Parish Government	20,786
Interest	398
Insurance proceeds	150,000
Miscellaneous income	1,146
<u>Total general revenues</u>	<u>386,046</u>

Change in net position	259,357
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Net position – January 1, 2024	<u>774,214</u>
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Net position – December 31, 2024	<u><u>1,033,571</u></u>
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See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
BALANCE SHEET – GOVERNMENTAL FUND
DECEMBER 31, 2024

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash	\$ 469,908
Property Tax Receivable (net of allowance)	<u>190,765</u>
<u>Total assets</u>	<u>660,673</u>
<u>LIABILITIES AND FUND BALANCE</u>	
Accounts payable	\$ 218,439
<u>LIABILITIES</u>	<u>218,439</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Unavailable revenues - property taxes	<u>25,874</u>
<u>Total deferred inflows of resources</u>	<u>25,874</u>
<u>FUND BALANCE</u>	
Unassigned	<u>416,360</u>
<u>Total fund balance</u>	<u>416,360</u>
<u>Total liabilities and fund balance</u>	<u>660,673</u>

See accompanying notes and independent accountant's review report.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024

Total fund balance		\$ 416,360
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The Statement of Net Position reports receivables at their net realizable value. However, receivables not available to pay for current-period expenditures are deferred in governmental funds.		25,874
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Cost of capital assets at December 31, 2024	\$ 858,931	
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Less: Accumulated depreciation as of December 31, 2024	<u>267,594</u>	<u>591,337</u>
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Net position		<u><u>1,033,571</u></u>
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See accompanying notes and independent accountant's review report.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 213,240
Intergovernmental	
Parish Government	20,786
Donations	1,000
Insurance proceeds	150,000
Other income	147
Interest	398
<u>Total revenues</u>	<u>385,571</u>
<u>EXPENDITURES</u>	
Public safety	
Current operating	
Accounting and legal	11,575
Repairs and maintenance	20,272
Fuel	4,135
Insurance	24,965
Training Expense	1,342
Supplies	2,641
Paging, dispatching, and radio	1,107
Testing and inspection	9,914
Utilities	6,579
Miscellaneous	21,951
Capital outlay	
Equipment	241,465
<u>Total expenditures</u>	<u>345,946</u>
<u>NET CHANGE IN FUND BALANCE</u>	39,625
<u>FUND BALANCE, beginning of year</u>	<u>376,735</u>
<u>FUND BALANCE, end of year</u>	<u>416,360</u>

See accompanying notes and independent accountant's review report.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
RECONCILIATION OF THE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

Total net change in fund balance		\$ 39,625
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Governmental funds defer revenues that do not provide current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless of when received.		475
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Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 241,465	
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Depreciation expense for year ended December 31, 2024	(22,208)	219,257
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Total change in net position		259,357
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See accompanying notes and independent accountant's review report.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 standards-setting body for establishing governmental accounting and financial reporting principles.

A. REPORTING ENTITY

As the governing authority of the Village, for reporting purposes, the Village of Cankton, 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 of 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 would 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 8 commissioners. The commissioners are appointed by St. Landry Parish Government and the Village of Cankton.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Coulee Croche Fire Protection District No. Four leases land from the Village of Cankton under a 99 year lease for \$10 per year. Because the District receives a reimbursement from the Village of Cankton, leases land from the Village and the Village appoints two commissioners, the District is considered to be 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 Cankton, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

Government-wide Financial Statements (GWFS). The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of Coulee Croche Fire Protection District No. Four. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. Coulee Croche Fire Protection District No. Four uses funds to report on its financial position and the results of its operations. A fund is an independent fiscal and accounting entity 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 is described as follows:

Government Fund

General Fund – The General Fund is the general operating fund. It is used to account for all financial resources.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. The fund financial statements utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an “economic resources” measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. EXPENDITURES AND EXPENSES

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for the governmental activities.

In the fund financial statements, governmental funds report expenditures of financial resources.

E. 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.

F. ALLOWANCE FOR UNCOLLECTIBLES

Allowances for uncollectible accounts receivable are based upon historical trends.

G. CAPITAL ASSETS

Capital assets (including infrastructure assets), which constitute assets of the General Fund, are recorded at cost and depreciation is computed under the straight-line method. All fire hydrants are capitalized by the Village of Cankton. The service lives by type of asset are as follows:

Equipment	7-10 years
Furniture	7-10 years

H. BUDGETARY 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 the modified accrual basis of accounting. The budgeted amounts of the General Fund in the accompanying financial statements are from the original and amended budget which was adopted.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

I. EQUITY CLASSIFICATION

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
2. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board – the government’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the judge removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

I. EQUITY CLASSIFICATION - Continued

3. Assigned fund balance – This classification reflects the amounts constrained by the Board’s “intent” to be used for specific purposes but are neither restricted nor committed. The Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Board’s policy to use eternally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

J. ENCUMBRANCES

The District does not employ the encumbrance system of accounting.

K. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

At December 31, 2024, the carrying amount and bank balance of cash was \$469,908 and \$469,946. Of the bank balance, \$319,168 was covered by FDIC and \$150,778 was exposed to custodial credit risk and not collateralized.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balances</u> <u>1/1/2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balances</u> <u>12/31/2024</u>
Governmental activities				
Land	\$ 56,710	\$ -	\$ -	\$ 56,710
Building	284,589	-	-	284,589
Office equipment	377,465	241,465	101,298	517,632
<u>Totals at historical cost</u>	<u>718,764</u>	<u>241,465</u>	<u>101,298</u>	<u>858,931</u>
Less accumulated depreciation				
Land	-	-	-	-
Building	13,928	7,885	-	21,813
Office equipment	332,756	14,323	101,298	245,781
<u>Total accumulated depreciation</u>	<u>(346,684)</u>	<u>(22,208)</u>	<u>(101,298)</u>	<u>(267,594)</u>
Governmental activities				
Capital assets, net	<u>372,080</u>	<u>219,257</u>	<u>-</u>	<u>591,337</u>

Depreciation expense for the year ended December 31, 2024 amounted to \$22,208.

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 tax of 9.45 mills for the year 2024, approved by the voters at an election on June 11, 2024.

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 by the Sheriff each year in June or July.

All accounts and property tax receivables are shown net of any allowance for uncollectible accounts. Property taxes receivable for the governmental fund types, which have been remitted within 60 days subsequent to year end, are considered measurable and available and recognized as revenues. All other property taxes are offset by deferred property tax inflows of resources and, accordingly, have not been recorded as revenue.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 4 - AD VALOREM TAXES – Continued

Ad valorem taxes receivable at December 31, 2024 was as follows:

	<u>Total Tax Per Roll</u>	<u>Pension Fund Requirements</u>	<u>Property Tax Receivable</u>
General Fund	\$ 206,546	\$ (6,657)	\$ 199,889

	<u>Taxes Receivable</u>	<u>Estimated Uncollectible</u>	<u>Collections in December</u>	<u>Net Taxes Receivable</u>
General Fund	\$ 199,889	\$ (8,466)	\$ (658)	\$ 190,765

NOTE 5 - PER DIEM

Members of the governing board are not paid compensation or per diem.

NOTE 6 - FUND BALANCE

For the year ended December 31, 2024, Coulee Croche Fire Protection District No. Four did not have a deficit fund balance and the fund balance was unassigned.

NOTE 7 - OTHER POST – EMPLOYMENT BENEFITS

Coulee Croche Fire Protection District No. Four does not provide any post-employment benefits to retirees other than pensions and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

NOTE 8 - SUBSEQUENT EVENTS

Subsequent events were evaluated through May 19, 2025, which is the date the financial statements were available to be issued. On August 6, 2024, the District was awarded a reimbursement grant from the Department of Homeland Security in the amount of \$198,000 for the purchase of firefighting equipment. Funding will be received once the equipment is purchased by the District. The District purchased air packs on January 14, 2025 in the amount of \$215,937.42. The District has submitted purchase documentation and expects to receive the reimbursement funds by May 2025. On March 5, 2025, the District signed a lease purchase agreement with Community First National Bank in the amount of \$579,480.65 for one new commercial demo tanker and one new pickup truck. The lease has a seven-year term with the first payment due March 5, 2026.

REQUIRED SUPPLEMENTARY INFORMATION

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES
BUDGET AND ACTUAL (CASH BASIS) – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND			VARIANCE
	BUDGET			FAVORABLE
	ORIGINAL	FINAL	ACTUAL	(UNFAVORABLE)
<u>REVENUES</u>				
Taxes				
Property taxes	\$ 347,564	\$ 347,564	\$ 213,240	\$ (134,324)
Intergovernmental				
Parish Government	20,786	20,786	20,786	-
Donations	1,000	1,000	1,000	-
Insurance proceeds	-	-	150,000	150,000
Other income	147	147	147	-
Interest income	309	309	398	89
<u>Total revenues</u>	<u>369,806</u>	<u>369,806</u>	<u>385,571</u>	<u>15,765</u>
<u>EXPENDITURES</u>				
Current				
General and administrative				
Accounting and Legal	9,723	9,723	11,575	(1,852)
Repairs and maintenance	40,107	40,107	20,272	19,835
Fuel	4,940	4,940	4,135	805
Insurance	27,045	27,045	24,965	2,080
Training expense	858	858	1,342	(484)
Supplies	2,790	2,790	2,641	149
Paging, dispatching, and radio	3,826	3,826	1,107	2,719
Testing and inspection	5,649	5,649	9,914	(4,265)
Utilities	6,586	6,586	6,579	7
Miscellaneous	-	-	21,951	(21,951)
Capital Outlay				
Equipment	26,305	26,305	241,465	(215,160)
<u>Total expenditures</u>	<u>127,829</u>	<u>127,829</u>	<u>345,946</u>	<u>(218,117)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>241,977</u>	<u>241,977</u>	39,625	<u>(202,352)</u>
<u>FUND BALANCE</u> , beginning of year.			<u>376,735</u>	
<u>FUND BALANCE</u> , end of year			416,360	

See independent accountant's review report.

OTHER SUPPLEMENTARY INFORMATION

James L. Nicholson, Jr., CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA
Molly Fontenot Duplechain, CPA

Van L. Auld, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
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John S. Dowling, CPA - 1904-1984
John Newton Stout, CPA - 1936-2005
Chizal S. Fontenot, CPA - 1955-2012
Russell J. Stelly, CPA - 1942 - 2019
Harold Dupre, CPA - 1931-2019

Retired
Dwight Ledoux, CPA - 1998
Joel Lanclos, Jr., CPA - 2003
G. Kenneth Pavy, II, CPA - 2020

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

The Board of Commissioners
Coulee Croche Fire Protection District No. Four and
the Louisiana Legislative Auditor

We have performed the procedures enumerated below, on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2024, as required by the Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. Management of Coulee Croche Fire Protection District No. Four is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2024. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000 or public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable and report whether the expenditures were made in accordance with these laws.

No exceptions noted.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided us with the required list including the noted information.

3. Obtain a list of all employees paid during the fiscal year.

The District does not have any employees.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

The District does not have any employees.

5. Obtain a list of all disbursements made during the year and list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether vendors appear on both lists.

Management provided the requested information. There were no vendors that appeared on both lists.

Budgeting

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

Management provided us with a copy of the budget.

7. Trace documentation for the adoption of the budgets and approval of any amendments to the minute book, and report whether there are any exceptions.

Documentation of budget adoption and approval provided in the board meeting minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more and whether actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the General Fund's final budget to actual revenues and expenditures. Budgeted revenues did not exceed actual revenues by 5% or more. Actual expenditures did exceed budgeted expenditures by more than 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and payee in the supporting documentation;

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

- (b) Report whether the six disbursements are coded to the correct fund and general ledger account; and

Payments were properly coded to the correct fund and general ledger account.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

All payments were properly approved by the Board of Commissioners.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:11 through 42:13 (the open meetings law); and report whether there are any exceptions.

Management has asserted that a notice of each meeting and the agenda is posted on the door of the District's office building.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission and report any exceptions.

We inspected copies of all bank deposit slips for the fiscal year and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the fiscal year indicated no approval for the payments noted. The District does not have any employees or payroll disbursements.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

Yes, the District provided for a timely report in accordance with R.S. 24:513.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Management reported that they did not enter into any contracts.

Prior Comments and Recommendations

15. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

Our prior year compilation report dated May 6, 2024, did not have any suggestions, recommendations, and/or comments.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

John S. Dowling & Company

Opelousas, Louisiana
May 19, 2025

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2024

Internal Control and compliance

2024-1 – Inadequate Segregation of Accounting Functions

Condition: Due to the small number of employees, the District does not have adequate segregation of functions within the accounting system. A system of internal control procedures contemplates a segregation of duties so that no one individual handles a transaction from its inception to completion.

Criteria: The District should have adequate segregation of duties over accounting functions.

Cause: There are a small number of employees at the District performing the daily operating activities.

Effect: Accounting functions are not segregated, and it is important that you are aware of this condition because errors or fraud could occur and not be detected.

Recommendation: A system of internal control procedures should be established in order to mitigate the problem of having such a small number of employees performing the daily operating activities.

Management's corrective action plan: Management has determined that it is not cost effective to achieve complete segregation of duties within the accounting department.

Contact Person: Kole Menard, Chairman

2024-2 – Budget Presentation

Condition: The budget was not presented in the required format.

Criteria: The Louisiana Local Government Budget Act (RS 39:1305(c)(2)(a)) states that the budget must be presented in a specific format.

Cause: The budget was not properly presented.

Effect: The format required by the Louisiana Government Budget Act was not followed.

Recommendation: The budget should be presented in the proper format according to state law.

Management's corrective action plan: The District will put the budget in in the format required by state law going forward.

Contact Person: Kole Menard, Chairman

2024-3 – Budget Amendment

Condition: The budget was not properly amended.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2024

2024-3 – Budget Amendment - Continued

Criteria: Louisiana Local Government Budget Act (RS 39:1311(a)(2) states that the budget be amended when actual expenditures are more than budgeted expenditures by five percent or more.

Cause: The budget was not properly amended.

Effect: Actual expenditures were greater than budgeted expenditures by \$218,117 which is a variance of one hundred seventy percent.

Recommendation: The District should consult and follow the Louisiana Local Governmental Budget Act.

Management's corrective action: We will ensure that the budget is properly amended in the future.

Contact Person: Kole Menard, Chairman

2024-4 – Collateralization of Bank Deposits

Condition: The District's bank failed to provide adequate collateralization of bank balances in excess of FDIC coverage.

Criteria: Louisiana Revised Statute (RS 39:1225) requires funds deposited in local financial institutions exceeding FDIC insured maximums, currently \$250,000, to be collateralized 100% by an equal amount of securities pledged by the financial institution.

Cause: The District's savings account balance with Farmer's State Bank exceeded the \$250,000 FDIC insured amount.

Effect: The District's deposits were not fully collateralized as of December 31, 2024.

Recommendation: The District should closely monitor their bank balances and require their bank to pledge additional collateral as necessary.

Management's corrective action: The District will closely monitor the bank balances and ensure that it does not occur in the future.

Internal Control and compliance material to federal awards

N/A

Management Letter

No findings

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 2024

Internal Control and compliance

N/A

Internal Control and compliance material to federal awards

N/A

Management Letter

No findings

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

1/9/25 (Date Transmitted)
John S Dinning & Company (CPA Firm Name)
PO Box 1549 (CPA Firm Address)
Opelousas, La 70571-1549 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2024 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [☒] No [] N/A []

Code of Ethics for Public Officials and Public Employees

It is true that no employees 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 R.S. 42:1101-1124.

Yes [☒] No [] N/A []

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 R.S. 42:1119.

Yes [☒] No [] N/A []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [☒] No [] N/A []

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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [] N/A []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [☒] No [] N/A []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [☒] No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [☒] No [] N/A []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [☒] No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [] N/A [✓]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [✓] No [] N/A []

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 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [✓] No [] N/A []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [✓] No [] N/A []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No [] N/A [✓]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [✓] No [] N/A []

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes [✓] No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [✓] No [] N/A []

We have provided you with all relevant information and access under the terms of our agreement.

Yes [✓] No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [✓] No [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

Yes [✓] No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

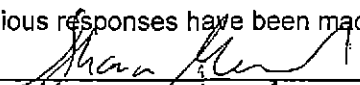
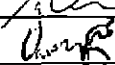
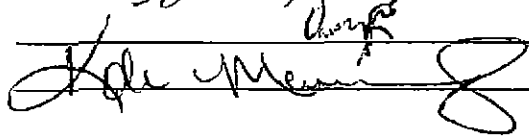
to you any such communication received between the end of the period under examination and the date of your report.

Yes ☒ No ☐ N/A ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes ☒ No ☐ N/A ☐

The previous responses have been made to the best of our belief and knowledge.

	Secretary	12-10-24	Date
	Treasurer	12-9-24	Date
	President	12/10/24	Date

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
YEAR ENDED DECEMBER 31, 2024

Agency Head Name: Kole Menard, Chairman

Purpose	Amount
Salary	0
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
Other	0

See independent accountant's review report.