

COULEE CROCHE FIRE PROTECTION
DISTRICT NO. FOUR
CANKTON, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012

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A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

We have compiled 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, 2012 which collectively comprise the District's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the accounting principles generally accepted in the United States of America.

The management of Coulee Croche Fire Protection District No. Four 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 and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The budgetary comparison information on page 15 is presented for the purpose of additional analysis. 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

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

John S. Dowling & Co
Opelousas, Louisiana
March 25, 2013

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL STATEMENTS

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
STATEMENT OF NET ASSETS
DECEMBER 31, 2012

| | <u>GOVERNMENTAL ACTIVITIES</u> |
|--|------------------------------------|
| <u>ASSETS</u> | |
| Cash | \$ 9,496 |
| Certificates of deposit | 41,322 |
| Taxes receivable (net) | 26,767 |
| Capital assets (net) | <u>62,156</u> |
| <u>Total assets</u> | <u><u>139,741</u></u> |
| <u>LIABILITIES</u> | |
| | <u>-</u> |
| <u>NET ASSETS</u> | |
| Investment in general fixed assets, net of related debt | \$ 62,156 |
| Unrestricted | <u>77,585</u> |
| <u>Total net assets</u> | <u><u>139,741</u></u> |

See accompanying notes and independent accountant's compilation report.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012

| <u>FUNCTIONS/PROGRAMS</u> | <u>EXPENSES</u> | <u>NET (EXPENSES) REVENUES AND CHANGES IN NET ASSETS GOVERNMENTAL ACTIVITES</u> |
|---------------------------|--------------------------------|--|
| Governmental Activities | | |
| General government | <u>\$ 37,248</u> | <u>\$ (37,248)</u> |
| | General Revenues | |
| | Taxes | 28,359 |
| | Insurance Rebate | 10,421 |
| | Interest | 264 |
| | <u>Total general reveueues</u> | <u>39,044</u> |
| | <u>Change in net assets</u> | 1,796 |
| | Net assets - January 1, 2012 | <u>137,945</u> |
| | Net assets - December 31, 2012 | <u>139,741</u> |

See accompanying notes and independent accountant's compilation report.

FUND FINANCIAL STATEMENTS

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
BALANCE SHEET – GOVERNMENTAL FUND
DECEMBER 31, 2012

| | <u>GOVERNMENTAL FUND TYPE GENERAL</u> |
|---|---|
| <u>ASSETS</u> | |
| Cash | \$ 9,496 |
| Certificates of deposit | 41,322 |
| Taxes receivable | 29,658 |
| Less allowance for doubtful accounts | <u>(2,891)</u> |
| <u>Total assets</u> | <u><u>77,585</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u> | |
| <u>LIABILITIES</u> | |
| | <u>-</u> |
| <u>FUND BALANCE</u> | |
| Fund balance | |
| Unassigned | \$ 77,585 |
| <u>Total fund balance</u> | <u><u>77,585</u></u> |
| <u>Total liabilities and fund balance</u> | <u><u>77,585</u></u> |

See accompanying notes and independent accountant's compilation report.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2012

| | | |
|--|------------------|----------------|
| Total fund balance for the governmental fund at December 31, 2012 | | \$ 77,585 |
| Cost of capital assets at December 31, 2012 | \$ 221,113 | |
| Less: Accumulated depreciation | <u>(158,957)</u> | <u>62,156</u> |
| Net assets of governmental activities at December 31, 2012 | | <u>139,741</u> |

See accompanying notes and independent accountant's compilation 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, 2012

REVENUES

| | | |
|-----------------------------------|----|---------------|
| Taxes | | |
| Property taxes | \$ | 28,359 |
| Intergovernmental | | |
| Fire insurance rebate | | 10,421 |
| Interest | | |
| Interest earned on property taxes | | 195 |
| Interest earned on checking | | 18 |
| Interest earned on CD | | 51 |
| <u>Total revenues</u> | | <u>39,044</u> |

EXPENDITURES

| | | |
|------------------------------------|--|---------------|
| Public safety | | |
| Current operating | | |
| Accounting | | 950 |
| Gas, oil, repairs, and maintenance | | 14,569 |
| Insurance | | 9,075 |
| Miscellaneous | | 467 |
| Supplies | | 2,401 |
| Telephone | | 1,218 |
| Lease | | 10 |
| Utilities | | 96 |
| <u>Total expenditures</u> | | <u>28,786</u> |

| | |
|--|----------------------|
| <u>NET CHANGE IN FUND BALANCE</u> | 10,258 |
| <u>FUND BALANCE, beginning of year</u> | <u>67,327</u> |
| <u>FUND BALANCE, end of year</u> | <u><u>77,585</u></u> |

See accompanying notes and independent accountant's compilation 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, 2012

| | | |
|--|-------------------|----------------|
| Total net change in fund balance for the year ended December 31, 2012 per Statement of Revenues, Expenditures and Change in Fund Balance | | \$ 10,258 |
| Depreciation expense for the year ended December 31, 2012 | <u>\$ (8,462)</u> | <u>(8,462)</u> |
| Change in net assets for the year ended December 31, 2012 per Statement of Activities | | <u>1,796</u> |

See accompanying notes and independent accountant's compilation report.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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 for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Village to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Village.
2. Organizations for which the Village does not appoint a voting majority but are fiscally dependent on the Village.
3. Organizations for which the reporting entity financial statements 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 five commissioners. Two of the commissioners are appointed by the Parish Government and another two are appointed by the Village of Cankton. The fifth commissioner is selected by the other four members.

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 Cankton, 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.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. BASIS OF PRESENTATION

Government-wide Financial Statements (GWFS). The Statement of Net Assets 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 are 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:

Governmental Fund

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

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 Assets 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.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING - Continued

Measurement Focus – Continued

- 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 assets 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 Assets 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.

D. REVENUES, 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, expenditures are classified as follows:

Governmental Fund – By Character

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. RECEIVABLES

In the government-wide and fund financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 |

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 year ended December 31, 2012.

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 a cash basis of accounting, and appropriations lapse at year-end. The budgeted amounts of the General Fund in the accompanying financial statements are from the original and amended budget which was adopted.

I. EQUITY CLASSIFICATION

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

1. Invested in capital assets, net of related debt - 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 assets - Consist of net assets 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 assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

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.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

I. EQUITY CLASSIFICATION - Continued

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.
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 externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

J. BUDGETARY ACCOUNTING

The revenues and expenditures shown on Page 6 are reconciled with the amounts reflected on the budget comparison on Pages 15 as follows:

| | 2012 |
|-------------------------------------|-----------|
| Page 6 Revenues | \$ 39,044 |
| Add: Property tax received | 24,119 |
| Less: Current year revenue - page 6 | (28,359) |
| Page 15 Revenues | 34,804 |
| Page 6 Expenditures | \$ 28,786 |
| Page 15 Expenditures | \$ 28,786 |

K. ENCUMBRANCES

The District does not employ the encumbrance system of accounting.

L. 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.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 2 - CASH AND INVESTMENTS

At December 31, 2012, the carrying amount and bank balance of cash in an interest-bearing checking account was \$9,496. The carrying amount and bank balance of investments were \$41,322. The bank balances were covered by federal depository insurance.

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

| | <u>Balance January 1, 2012</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance December 31, 2012</u> |
|-------------------------------|--|------------------|-------------------|--|
| Buildings and improvements | \$ 4,954 | \$ - | \$ - | \$ 4,954 |
| Equipment and furniture | <u>216,159</u> | <u>-</u> | <u>-</u> | <u>216,159</u> |
| <u>Total</u> | <u>221,113</u> | <u>-</u> | <u>-</u> | <u>221,113</u> |
| Less accumulated depreciation | | | | |
| Buildings and improvements | (4,373) | (48) | - | (4,421) |
| Equipment and furniture | <u>(146,122)</u> | <u>(8,414)</u> | <u>-</u> | <u>(154,536)</u> |
| <u>Total</u> | <u>(150,495)</u> | <u>(8,462)</u> | <u>-</u> | <u>(158,957)</u> |
| Capital assets, net | <u>70,618</u> | <u>(8,462)</u> | <u>-</u> | <u>62,156</u> |

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 2.74 mills for the year 2012, approved by the voters at an election on October 4, 2008.

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.

Ad valorem taxes receivable at December 31, 2012 was as follows:

| | <u>Taxes Per Tax Roll</u> | <u>Retirement Contributions</u> | <u>Receipts November and December</u> | <u>Estimated Uncollectible</u> | <u>Net Taxes Receivable</u> |
|------|-------------------------------|-------------------------------------|---|------------------------------------|---------------------------------|
| 2012 | \$ 30,603 | \$945 | \$ - | \$ 2,891 | \$ 26,767 |

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

NOTE 5 - PER DIEM

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

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 6 - FUND BALANCE

For the year ended December 31, 2012, Coulee Croche Fire Protection District No. Four did not have a deficit fund balance and the fund balance was unassigned.

NOTE 7 - COST-SHARING AGREEMENT

On November 7, 2000 the Board entered into an agreement with the Village of Cankton and the Cankton Volunteer Fire Department to share the cost equally of all vehicles used in the control of fires within the Fire District. These vehicles consist of the two pumper trucks owned by Coulee Croche Fire Protection District No. Four. The costs include all repairs, operating costs, maintenance and insurance for said vehicles.

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

NOTE 8 - OTHER POST – EMPLOYMENT BENEFITS

Coulee Croche Fire Protection District No. Four does not provide any post-employment benefits to retirees other than pension and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

NOTE 9 - SUBSEQUENT EVENTS

Subsequent events were evaluated through March 25, 2013, which is the date the financial statements were available to be issued. As of March 25, 2013 there were no subsequent events noted.

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE

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, 2012

| | <u>GENERAL FUND</u> | | | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
|---------------------------------------|---------------------|------------------|------------------|---|
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL</u> | |
| <u>REVENUES</u> | | | | |
| Taxes | | | | |
| Property taxes | \$ 16,800 | \$ 23,646 | \$ 24,119 | \$ 473 |
| Intergovernmental | | | | |
| Fire insurance tax | 11,500 | 12,421 | 10,421 | (2,000) |
| Interest | | | | |
| Interest earned on property taxes | 300 | 242 | 195 | (47) |
| Interest earned on checking | - | - | 18 | 18 |
| Interest earned on CD | - | - | 51 | 51 |
| <u>Total revenues</u> | <u>28,600</u> | <u>36,309</u> | <u>34,804</u> | <u>(1,505)</u> |
| <u>EXPENDITURES</u> | | | | |
| Public safety | | | | |
| Current operating | | | | |
| Accounting | 975 | 950 | 950 | - |
| Gas, oil, repairs, and maintenance | 7,800 | 14,524 | 14,569 | (45) |
| Insurance | 7,500 | 9,075 | 9,075 | - |
| Supplies | 200 | 196 | 2,401 | (2,205) |
| Telephone | 2,000 | 1,218 | 1,218 | - |
| Utilities | 96 | 96 | 96 | - |
| Lease | 10 | 10 | 10 | - |
| Miscellaneous | 200 | 465 | 467 | (2) |
| Capital outlay | | | | |
| Equipment | 3,000 | 2,206 | - | 2,206 |
| <u>Total expenditures</u> | <u>21,781</u> | <u>28,740</u> | <u>28,786</u> | <u>(46)</u> |
| <u>NET CHANGE IN FUND BALANCE</u> | <u>6,819</u> | <u>7,569</u> | <u>6,018</u> | <u>(1,551)</u> |

See independent accountant's compilation report.

Affidavit and Revenue Certification

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR ENTITY NAME

ST LANDRY PARISH

CANKTON, LOUISIANA

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

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

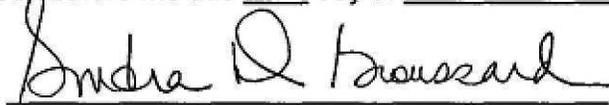
Personally came and appeared before the undersigned authority, ELMO BROUSSARD, JR (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR(entity name) as of DECEMBER 31, 2012, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, ELMO BROUSSARD, JR. (name), who, duly sworn, deposes and says that COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR(entity name) received \$50,000 or less in revenues and other sources for the year ended DECEMBER 31, 2012, and accordingly, is not required to have an audit for the previously mentioned year.


Signature

Sworn to and subscribed before me this 26th day of March, 2013.


Sandra D. Broussard, Commission for life
NOTARY PUBLIC #013617

Officer Name ELMO BROUSSARD, JR
Title SECRETARY/ TREASURER
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CANKTON, LOUISIANA 70584
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