

COULEE CROCHE FIRE PROTECTION
DISTRICT NO. FOUR
CANKTON, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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Retired

Harold Dupre, CPA
 1996
 Dwight Ledoux, CPA
 1998
 Joel Lanclos, Jr., CPA
 2003
 Russell J. Stelly, CPA
 2005

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the governmental activities of Coulee Croche Fire Protection District No. Four, which comprise the Statement of Assets, Liabilities, and Fund Balance – Cash Basis as of December 31, 2017, and the related Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis for the year then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the District's assets, liabilities, equity, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the Schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The supplementary information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

John S. Dowling & Company

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 February 7, 2018

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COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE – CASH BASIS
DECEMBER 31, 2017

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash	\$ 7,020
Certificates of deposit	<u>41,511</u>
<u>Total assets</u>	<u><u>48,531</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
	<u>-</u>
 <u>FUND BALANCE</u>	
Unassigned	\$ 48,531
<u>Total fund balance</u>	<u>48,531</u>
<u>Total liabilities and fund balance</u>	<u><u>48,531</u></u>

See independent accountant's compilation report.

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE – CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 36,328
Intergovernmental	
Fire insurance rebate	12,614
Interest	
Interest earned on property taxes	159
Interest earned on checking	16
Interest earned on certificates of deposit	68
<u>Total revenues</u>	<u>49,185</u>
<u>EXPENDITURES</u>	
Public safety	
Current operating	
Accounting and legal	1,000
Gas, oil, repairs, and maintenance	21,562
Insurance	15,528
Miscellaneous	131
Supplies	3,939
Telephone	1,327
Utilities	2,044
Capital outlay	
Equipment	6,607
<u>Total expenditures</u>	<u>52,138</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(2,953)
<u>OTHER FINANCING SOURCES</u>	
Proceeds from sale of capital assets	5,000
<u>Total other financing sources</u>	<u>5,000</u>
<u>NET CHANGE IN FUND BALANCE</u>	2,047
<u>FUND BALANCE, beginning of year</u>	<u>46,484</u>
<u>FUND BALANCE, end of year</u>	<u>48,531</u>

See independent accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

COULEE CROCHE FIRE PROTECTION DISTRICT NO. FOUR
CANKTON, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
AS OF DECEMBER 31, 2017

Agency Head Name: John Bernard, 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 compilation report.