

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH  
SANDY LAKE**

**ANNUAL FINANCIAL REPORT  
AND  
ACCOUNTANT'S REPORT ON APPLYING  
AGREED-UPON PROCEDURES**

**For the Year Ended December 31, 2017**

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
Sandy Lake

**ANNUAL FINANCIAL REPORT**  
**For the Year Ended December 31, 2017**

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**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
Sandy Lake

**ANNUAL FINANCIAL REPORT**  
**For the Year Ended December 31, 2017**

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**FIRE PROTECTION DISTRICT NO. 4**  
**Sandy Lake**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended December 31, 2017**

Our discussion and analysis of the Fire Protection District No. 4 of Catahoula Parish's financial performance provides an overview of the financial activities as of and for the fiscal year ended December 31, 2017. Please read in conjunction with the basic financial statements and the accompanying notes to financial statements.

The Management's Discussion and Analysis is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 issued in June 1999.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-Wide Financial Statements) provide information about the activities as a whole and present a longer-term view of the Fire Protection District No. 4's finances. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Fund (Fund Financial Statements) tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the operations in more detail than the government-wide financial statements by providing information about the most significant funds.

Our accountant has provided limited assurance in his accountants' review report that they are not aware of any material modifications that should be made to the accompanying financial statements. The accountant, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the accountant's review report carefully to ascertain the level of assurance being provided for each of the other parts in the Annual Report.

**Government-Wide Financial Statements**

One of the most important questions asked about finances is "Is the Fire Protection District No. 4 as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information of the Fire Protection District No. 4 as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Net Position and changes in them. You can think of Net Position—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in Net Position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, to assess the overall health of the Fire Protection District No. 4.

**Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds—not the Fire Protection District No. 4 as a whole. Some funds are required to be established by State laws.

**FIRE PROTECTION DISTRICT NO. 4**  
**Sandy Lake**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended December 31, 2017**  
(continued)

The Fire Protection District No. 4 uses only the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more for fewer financial resources that can be spent in the near future to finance the Fire District No. 4's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliation statement.

**FINANCIAL HIGHLIGHTS**

Our financial statements provide these insights into the results of this year's operations:

- As a result of this year's operations assets exceeded liabilities by \$281,111 (Net Position).
- Total Net Position are comprised of the following
  - (1) Investment in capital assets of \$229,857 including the cost of office equipment, and furniture, net of accumulated depreciation and related debt.
  - (2) Unrestricted Net Position of \$50,936 representing the portion available to maintain the continuing obligations to citizens and creditors.
  - (3) Restricted Net Position of \$318, which represents the cash for debt service.
- The governmental funds reported total ending fund balance of \$70,821. Of this amount \$318 was reserved for debt service and the rest, \$70,503 was unreserved. This compares to the prior year ending fund balance -- of \$102,149, showing a decrease of \$31,328 during the current year.
- Total spending for all general government activities was \$239,141 for the year, which was \$(187,631) less than the program revenues for these activities -- \$51,510.
- The interest earned on checking accounts was \$163 for the year.

The Statement of Net Position and the Statement of Activities reports only one type of activity-governmental activities. All of the basic governmental services are reported as this type. Property taxes finance most of these activities.

**FIRE PROTECTION DISTRICT NO. 4**  
Sandy Lake

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2017  
(continued)

**FINANCIAL ANALYSIS AS A WHOLE**

The Fire Protection District No. 4's Net Position reduced by \$(53,169) as a result of this year's operations. As a result of approved property tax, the overall financial position declined during the fiscal year ending December 31, 2017. Restricted Net Position—the part of Net Position that can not be used to finance day-to-day operations due to constraints established by debt covenants, enabling legislation, or other legal requirements—absorbed most of the decrease this year. The balance in Net Position represents the accumulated results of all past years' operations. It means that if we had to pay off all of our bills today, including all of our non-capital liabilities, we would have \$50,936 left.

The Fire Protection District No. 4's total revenues for the year in governmental activities were \$185,972 (\$51,510 in donations and charges for services and \$134,462 in general revenues). The total cost of all government programs and services was \$239,141 with no new programs added this year. The following tables reflect the condensed statements of Net Position and statement of activities of 2016 and 2017.

**Table I**  
**Comparative Statement of Net Position**  
**June 30, 2016**  
with comparative totals for June 30, 2017  
in (thousands)

	<u>Governmental</u> <u>activities</u>	
	<u>2016</u>	<u>2017</u>
Current and other assets	112	101
Capital Assets	303	260
Other noncurrent assets	<u>0</u>	<u>0</u>
Total Assets	<u>415</u>	<u>361</u>
Total Liabilities	81	80
Net Position:		
Capital Assets	258	230
Unrestricted	76	51
Restricted	<u>0</u>	<u>0</u>
Total Net Position	<u>334</u>	<u>281</u>

**Table II**  
**Comparative Statement of Activities**  
**June 30, 2016**  
with comparative totals for June 30, 2017  
in (thousands)

	<u>Governmental</u> <u>activities</u>	
	<u>2016</u>	<u>2017</u>
<b>Expenses:</b>		
General Government	<u>190</u>	<u>239</u>
<b>Program Revenue:</b>		
Donations & Fees	22	52
<b>General Revenues</b>	<u>133</u>	<u>134</u>
<b>Total Revenues</b>	<u>155</u>	<u>186</u>
Changes in Net Position	(35)	(53)
Net Position Bg year	<u>369</u>	<u>334</u>
Net Position end year	<u>334</u>	<u>281</u>

**FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS**

As we noted earlier, the Fire Protection District No.4 uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Fire District No. 4's if being accountable for the resources provided to but may also give more insight into the overall financial health.

**FIRE PROTECTION DISTRICT NO. 4**  
**Sandy Lake**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended December 31, 2017**  
(continued)

As the Fire District No. 4's completed the year, its governmental funds reported a combined fund balance of \$70,821. This reflects a decrease of \$(31,328) from last year. This increase is primarily the result of less spending on capital outlay described within the analysis of the governmental activities.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The budget for the General Fund was adopted this fiscal year. The actual spending was less than budget as follows:

(1) Various expense categories – \$4,618.

**CAPITAL ASSETS**

Capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2017 was \$259,857.

This year there was \$25,000 in additions to capital assets.

The Fire District No. 4's adopted a capitalization policy during the year whereby only furniture and equipment over \$50 would be capitalized. More detailed information about the capital assets is presented in Note 5 to the financial statements.

**DEBT**

At year-end, the Catahoula Parish Fire District No. 4's had bond debt outstanding of \$49,000.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The District has discretion in setting fees and costs for services provided. The office staff and costs have been largely stable for the past several years, and are expected to remain so.

Taking all factors into consideration, the District's general fund balance is expected to decrease by the close of 2017.

**CONTACTING FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Fire District No. 4's's finances and to show the their accountability for the money it receives. If you have questions about this report or need additional financial information, contact Chief Robert Squyres, Fire District No. 4, 2335 Hwy. 923, Jonesville, LA 71343 at phone number (318) 339-1305.

# Paul Dauzat, CPA

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CERTIFIED PUBLIC ACCOUNTANTS

## **Independent Accountant's Report**

To the Board of Directors  
Fire Protection District No. 4  
of Catahoula Parish

I have reviewed the accompanying basic financial statements of Fire Protection District No. 4 of Catahoula Parish ( a governmental entity ) as of and for the year ended December 31, 2017, as listed in the table of contents, in accordance with U.S. Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements present only Fire Protection District No. 4 of Catahoula Parish, which is a component unit of the Catahoula Parish Police Jury and do not purport to present fairly the financial position of the Police Jury as of December 31, 2017, and changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express an opinion.

### **Management's Responsibility For The Financial Statements**

The management of the Fire Protection District No. 4 of Catahoula Parish 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 that are free from material misstatement due to fraud or error.

### **Accountant's Responsibility**

My 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. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

### **Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying basic financial statements in order for them to be in conformity with generally accepted accounting principles generally accepted in the United States of America.

## **Other Reporting**

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated June 18, 2018 on the results of our agreed-upon procedures.

## **Supplementary Information**

My review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The Management's discussion and analysis, budgetary comparison information and schedule of compensation, benefits and other reimbursement to the agency head or chief executive officer listed in the accompanying table of contents are not a required part of the financial statements but are supplementary information required by the Governmental Accounting Standards Board and the Louisiana Legislative Auditor. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the required supplemental information, without audit or review. Accordingly, I do not express any opinion or any other form of assurance on the supplementary information.



Paul Dauzat  
Certified Public Accountant  
June 18, 2018

**Fire Protection District No. 4 of Catahoula Parish  
Sandy Lake**

**Statement of Net Position  
December 31, 2017**

	<b><u>GOVERNMENTAL ACTIVITIES</u></b>
<b>ASSETS</b>	
<b>Current Assets:</b>	
Cash and Cash Equivalents	\$ 10,366
Accounts Receivable	90,992
<b>Total Current Assets</b>	<b>101,358</b>
<b>Noncurrent Assets:</b>	
Cash and Cash Equivalents-restricted	318
Land	27,000
Other Capital Assets, Net of Accumulated Depreciation	232,857
<b>Total Noncurrent Assets</b>	<b>260,175</b>
<b>Total Assets</b>	<b>\$ 361,533</b>
 <b><u>LIABILITIES</u></b>	
<b>Current Liabilities:</b>	
Accounts Payable	\$ 855
Note Payable	30,000
Interest Payable	567
Bonds Payable Current Portion	21,000
<b>Total Current Liabilities</b>	<b>52,422</b>
<b>Long Term Liabilities:</b>	
Bonds Payable Long Term Portion	28,000
<b>Total Long Term Liabilities</b>	<b>28,000</b>
<b>Total Liabilities</b>	<b>80,422</b>
 <b><u>Net Position:</u></b>	
Investment in Capital Assets, Net of Related Debt	229,857
Unrestricted	50,936
Restricted for Debt Service	318
<b>Total Net Position</b>	<b>\$ 281,111</b>

See Independent Accountant's Review Report

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
Sandy Lake

**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2017**

**EXPENSES**

**GENERAL GOVERNMENT:**

Contract services	\$	21,375
Board per Diem		6,300
Training		5,173
Insurance		30,647
Utilities & Telephone		29,004
Maintenance & operation of:		
Machinery & Equipment		51,749
Office supplies		3,146
Operating supplies		20,473
Election Fees		875
Miscellaneous		74
Interest and Fiscal charges		2,250
Depreciation		<u>68,075</u>
<b>Total program expenses</b>		<u>239,141</u>

**PROGRAM REVENUES**

Donations & fees		<u>51,510</u>
Total program revenues		<u>51,510</u>
<b>Net program revenue</b>		<u>(187,631)</u>

**GENERAL REVENUES**

Ad Valorem Taxes		83,929
State revenue sharing		6,168
Interest earned		163
Federal Refuge		1,733
State Insurance rebate \ Fee		16,383
Insurance Claim		<u>26,086</u>
Total General Revenue		<u>134,462</u>

Change in Net Position (53,169)

**NET POSITION BEGINNING OF YEAR** 334,280

**NET POSITION END OF YEAR** \$ 281,111

See Independent Accountant's Review Report

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**COMBINED BALANCE SHEET - GOVERNMENTAL FUNDS**  
December 31, 2017

	<u>General (Maintenance) Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash in bank	\$ 10,366	\$ 318	\$ 10,684
Revenue receivable:			
Ad valorem tax	72,721		72,721
State Insurance rebate	4,112		4,112
Parcel fees	14,159		14,159
	<hr/>	<hr/>	<hr/>
<b>Total assets</b>	<b><u>\$ 101,358</u></b>	<b><u>\$ 318</u></b>	<b><u>\$ 101,676</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 855	\$ 0	\$ 855
Note Payable	30,000	0	30,000
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>30,855</u>	<u>0</u>	<u>30,855</u>
 <b>Fund Balances:</b>			
Fund balances -			
Assigned for debt service		318	318
Unassigned	<u>70,503</u>	<hr/>	<u>70,503</u>
Total fund Balance	<u>70,503</u>	<u>318</u>	<u>70,821</u>
<b>Total liability and fund Balances</b>	<b><u>\$ 101,358</u></b>	<b><u>\$ 318</u></b>	<b><u>\$ 101,676</u></b>

See Independent Accountant's Review Report

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH  
(SANDY LAKE)**

**RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUND  
TO THE STATEMENT OF NET POSITION  
December 31, 2017**

Total fund balance-governmental fund (fund financial statement)		\$	70,821
Amounts reported for governmental activities in the statement of net position (government-wide financial statements) are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.			
	Cost of assets	1,286,629	
	Accumulated depreciation	<u>(1,026,772)</u>	
			259,857
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
	Bonds Payable	(49,000)	
	Accrued Interest Payable	<u>(567)</u>	
			(49,567)
Total net position of governmental activities (government-wide financial statements)			<u><u>\$ 281,111</u></u>

See Independent Accountant's Review Report

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUNDS**  
Year ended December 31, 2017

	General (Maintenance) <u>Fund</u>	Debt Service <u>Fund</u>	Total Governmental <u>Funds</u>
<b>Revenues:</b>			
Ad valorem tax	\$ 83,929		\$ 83,929
State revenue sharing	6,168		6,168
Interest	163		163
Public donations & fees	51,510		51,510
Federal Refuge	1,733		1,733
State Insurance rebate	<u>16,383</u>	<u>      </u>	<u>16,383</u>
<b>Total revenues</b>	<u>159,886</u>	<u>      </u>	<u>159,886</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Contract Services	21,375		21,375
Per diem paid Board	6,300		6,300
Training	5,173		5,173
Insurance	30,647		30,647
Utilities & Telephone	29,004		29,004
Maintenance & operation of:			
Machinery & equipment	51,749		51,749
Office supplies & expense	3,146		3,146
Operating Supplies	20,473		20,473
Fees	875		875
Miscellaneous	74		74
<b>Capital outlay</b>	25,000		25,000
<b>Debt service:</b>			
Principal		\$ 21,000	21,000
Interest and fiscal charges		<u>2,484</u>	<u>2,484</u>
<b>Total expenditures</b>	<u>193,816</u>	<u>23,484</u>	<u>217,300</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(33,930)</u>	<u>(23,484)</u>	<u>(57,414)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in		23,720	23,720
Operating transfers out	(23,720)		(23,720)
Insurance proceeds	<u>26,086</u>	<u>      </u>	<u>26,086</u>
<b>Total other financing sources (uses)</b>	<u>2,366</u>	<u>23,720</u>	<u>26,086</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(31,564 )	236	(31,328 )
<b>Fund balance, beginning</b>	<u>102,067</u>	<u>82</u>	<u>102,149</u>
<b>Fund balance, ending</b>	<u>\$ 70,503</u>	<u>\$ 318</u>	<u>\$ 70,821</u>

See Independent Accountant's Review Report

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH  
(SANDY LAKE)**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2017**

Net change in fund balances-total governmental funds (fund financial statements)	\$ (31,328)
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Amounts reported for governmental activities in the statement of activities  
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund. Government activities report depreciation expense to allocate the cost of those capital assets over the estimated useful

	25,000	
Capital Outlay		
Depreciation expense	<u>(68,075)</u>	(43,075)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued. The details of these differences in the treatment of long term debt and related items is as follows:

	21,000	
Bond payment	<u>21,000</u>	21,000

Some of the expenses reported in the statement of activities do not required the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

	234	
Change in accrued interest expense On long-term bonds	<u>234</u>	234

Change in net position of governmental activities (government-wide financial statements)	\$ <u>(53,169)</u>
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See Independent Accountant's Review Report

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**INTRODUCTION**

Fire Protection District No. 4 of Catahoula Parish was created by the Catahoula Parish Police Jury on September 22, 2003 by adopting an ordinance ratifying the creation of the district. The District is a political subdivision governed by the laws of the State of Louisiana and is a component unit of Catahoula Parish Police Jury.

The accounting and reporting policies of the District conform to the generally accepted accounting principles (GAAP) as applicable to governmental units except as noted elsewhere in this report. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The accompanying financial statements of the Fire Protection District No. 4 of Catahoula Parish (Sandy Lake) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

**B. Reporting Entity**

As the governing authority of the parish, for reporting purposes, the Catahoula Parish Police Jury is the financial reporting entity for Catahoula Parish. The financial reporting entity consists of (a) the primary government (police jury), (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.

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**B. REPORTING ENTITY (contd.)**

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Catahoula Parish Police Jury 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 police jury 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 police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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.

Because the police jury could be provided with specific financial benefit or could be responsible for specific financial burdens, the Fire Protection District No. 4 (Sandy Lake) was determined to be a component unit of the Catahoula Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Fire Protection District No. 4 (Sandy Lake) and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**C. Fund Accounting**

The Fire Protection District No. 4 (Sandy Lake) uses the funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

**Governmental Funds**

Governmental funds account for all or most of the District's activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the Fire Protection District No. 4 (Sandy Lake). The fund balances are classified into five possible categories which focus on the constraints of spending. The categories are non spendable, restricted, committed, assigned and unassigned. The following are the Fire Protection District's governmental funds:

General Fund

The General Fund is the general operating fund of the district. It is used to account for all financial resources except those that are required to be accounted in another fund.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term obligation principal, interest and related costs

Capital Project fund

The capital Project fund is used to account for financial resources received and used for the acquisition, construction or improvement of capital facilities not reported in other governmental funds.

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**D. Measurement Focus/Basis of Accounting**

**Fund Financial Statements(FFS)**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources and uses of current financial resources. The modified accrual basis of accounting is used by the fund financial statements (FFS). Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Ad valorem taxes, rents and user fees are recorded when earned

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when received.

**Expenditures**

Purchases of various operating supplies are recorded as expenditures in the accounting period they are purchased. Compensated absences are recognized as expenditures when leave is actually taken or the employees (or heirs) are paid for accrued leave upon retirement or death.

Salaries are recorded as expenditures when earned.

Principal and interest on general long-term debt are recognized when due.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**D. Measurement Focus/Basis of Accounting (contd.)**

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid, sales of assets and capitalized leases are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**Government – Wide Financial Statements (GWFS)**

The Statement of Net Position and the Statement of Activities display information about the Fire District No. 4 as a whole. These statements include all the financial activities of the Fire District No. 4. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and inflows of resources resulting from exchange or exchange like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of Section.

**Program Revenues**

Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

**E. Budgetary Practice**

Operating budgets of proposed expenditures and revenues were adopted for the general (maintenance) fund. Budgeted amounts are as originally adopted, or as amended by the Board of Commissioners. All budgets are adopted consistent with generally accepted accounting principles (GAAP).

The Fire District No. 4 follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Formal budgetary integration is employed as a management control device for the Fire District No. 4's General fund. The budget is adopted on a modified accrual basis of accounting.

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**E. Budgetary Practice (contd.)**

2. The Fire District No. 4 approves all budget line items.
3. Unused appropriations for all annual budgetary funds lapse at the end of the year.
4. The budget amounts shown in the financial statement are initial and final authorized amounts as revised during the year.

**F. Cash and Cash Equivalent**

Cash and cash equivalents include amounts in all demand deposits, interest bearing demand deposits and time deposits with original maturities of three months or less from the date of acquisition.

**G. Investments**

If the cash deposits have original maturities greater than 90 days, they are classified as investments. Investments are stated at cost or amortized cost.

**H. Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$50 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities.

Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land,, are depreciated using the straight-line method over th following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture & Equipment	5-25 years
Property Improvements	10-50 years

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**I. Compensated Absences**

Currently, there are no employees and all services are provided on a volunteer basis.

**J. Restricted Net Position**

For government-wide Statement of Net Position, Net Position are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

**K. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

**L. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**M. Long Term Debt**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of Net Position. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses .

**2. CASH**

At December 31, 2017, the Fire District No. 4 has cash and cash equivalents (book balances) totaling \$10,684 as follows:

Demand Deposits Including	
Interest bearing demand deposits	\$ 10,684
Time Deposits	<u>-0-</u>
Total	<u>\$ 10,684</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by the federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2017, the District has \$10,915 in deposits (collected bank balances). These deposits are secured from risk by \$10,915 of federal deposit insurance(category 1).

With the adoption of GASB Statement No. 40, only deposits that are considered exposed to custodial credit risk are required to be disclosed. The Board does not have any deposits that fall within that category. Deposits of the District are secured with \$250,000 of insurance through FDIC.

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**3. TAXES RECEIVABLE**

On November 15, 2003, an election was held to authorize a five (10.00) mills ad valorem tax on each dollar of assessed valuation, on all property subject to such taxation within Catahoula Parish for ten years, beginning with the year 2004 for the purpose of constructing, maintaining and operating facilities for the benefit of the Fire District No. 4 of Catahoula Parish. Also, tax payers authorized the district to annually levy and collect unlimited ad valorem taxes sufficient to pay bond holders.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and are actually billed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year.

For the year ended December 31, 2017, taxes were levied on property in Catahoula Parish and were dedicated to Fire District No. 4 of Catahoula Parish as follows:

	<b>Taxes Levied</b>	<b>Received Prior</b>	<b>Less:</b>	<b>Taxes</b>
	<b><u>At 12/31/17</u></b>	<b><u>To 12/31/17</u></b>	<b><u>Allowance for</u></b>	<b><u>Receivable</u></b>
			<b><u>Uncollectible</u></b>	<b><u>At 12/31/17</u></b>
3.50 mills	\$ 22,348	\$ (3,253)	\$	\$ 19,095
10.00 mills	<u>63,920</u>	<u>(9,294)</u>	<u>(1,000)</u>	<u>53,626</u>
Total	<u>\$ 86,268</u>	<u>\$ (12,547)</u>	<u>\$ (1,000)</u>	<u>\$ 72,721</u>
Parcel fees(net of allowance)				14,159
State Tax Rebate				<u>4,112</u>
			<b>TOTAL</b>	<b><u>\$ 90,992</u></b>

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**4. BAD DEBTS**

Uncollectible amounts due for customer receivables are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectible portion of the particular receivable.

**5. CAPITAL ASSETS**

A summary of property and equipment and accumulated depreciation at December 31, 2017 follows:

	<b>Property and Equipment</b>			
	Balance <u>12/31/16</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/17</u>
Furniture & equipment	\$ 1,037,298	25,000		\$1,062,298
Fixed assets & improvements	197,331			197,331
Land	<u>27,000</u>			<u>27,000</u>
Total	<u>\$ 1,261,629</u>	<u>25,000</u>		<u>\$1,286,629</u>

	<b>Accumulated Depreciation</b>			
	Balance <u>12/01/16</u>	<u>Additions</u>	<u>Depreciation</u>	Balance <u>12/31/17</u>
Furniture & equipment	\$ 897,130	\$ 63,142		\$ 960,272
Fixed assets & improvements	<u>61,567</u>	<u>4,933</u>		<u>66,500</u>
Total	<u>\$ 958,697</u>	<u>\$ 68,075</u>		<u>\$ 1,026,772</u>

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**6. LONG TERM DEBT**

The Fire District No. 4 of Catahoula Parish had the following indebtedness at December 31, 2017:

The district had series 2004 bonded debt outstanding at December 31, 2017. The Fire district issued bonds on May 1, 2004 in the amount of \$175,000 which are general obligation bonds with maturities from 2009 to 2019 and have interest rates from 1.70% to 4.65%.

Principal balance at 12/31/17	<u>\$30,000</u>
-------------------------------	-----------------

The district also had series 2015 bonded debt outstanding at December 31, 2017. The Fire district issued bonds on July 23, 2015 in the amount of \$30,000 which are general obligation bonds with maturities from 2016 to 2020 and have an interest rate of 3.5%.

Principal balance at 12/31/17	<u>\$19,000</u>
-------------------------------	-----------------

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**6. LONG TERM DEBT (cont)**

All principal and interest requirements are funded in accordance with Louisiana Law by the annual ad valorem tax levy on taxable property within the parish. The long term debt is due as follows:

Year ending, December 31,	General Obligation Bonds	
	Principal	Interest
2018	21,000	1,599
2019	21,000	698
2020	7,000	123
Total	\$49,000	2,420

**7. CHANGES IN LONG-TERM DEBT**

The following is a summary of changes in long-term debt for the year ended December 31, 2017:

<u>Description</u>	<b>Balance December 31, 2016</b>	<u>Additions</u>	<u>Deductions</u>	<b>Balance December 31 2017</b>
<b>Governmental activities</b>				
General Obligation Bonds	<u>70,000</u>	_____	<u>(21,000)</u>	<u>49,000</u>
Total	<u>\$ 70,000</u>	_____	<u>(21,000)</u>	<u>\$ 49,000</u>

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
(Sandy Lake)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(CONTINUED)

**8. RESTRICTED ASSETS AND RESTRICTED NET POSITION**

Net Position restricted for debt service include excess of assets over certain liabilities restricted for the debt service on the general obligation bonds.

**9. NOTES PAYABLE**

**Southern Heritage Bank**

The district received a short term loan from Southern Heritage Bank on 9/28/17 for \$15,000. The interest rate is 4.5% and is due on 1/25/18.

**Catahoula Lasalle Bank**

The district received a short term loan from Catahoula Lasalle Bank on 10/30/17 for \$15,000. The interest rate is 5% and is due on 4/30/18.

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH  
Sandy Lake**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

<u>REVENUE</u>	BUDGETED AMOUNTS		<u>ACTUAL</u>	VARIANCE
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE (UNFAVORABLE)</u>
Ad valorem tax	\$150,000	\$150,000	\$83,929	(\$66,071)
State Revenue Sharing			6,168	6,168
Interest			163	163
Public Donations & Fees			51,510	51,510
Federal Refuge			1,733	1,733
State Insurance Rebate\Fee			16,383	16,383
Total Revenues	150,000	150,000	159,886	9,886
<u>EXPENDITURES</u>				
<b>CURRENT-General Government</b>				
Contract Services	16,300	16,300	21,375	(5,075)
Board Per Diem	6,000	6,000	6,300	(300)
Training			5,173	(5,173)
Insurance	27,996	27,996	30,647	(2,651)
Utilities & Telephone	18,000	18,000	29,004	(11,004)
MAINT. & OPERATION OF:				0
MACHINERY EQUIPMENT	75,902	75,902	51,749	24,153
Office Supplies & expense			3,146	(3,146)
Operating Supplies	20,000	20,000	20,473	(473)
Fees			875	(875)
Miscellaneous			74	(74)
Interest				0
Total Current Expenditures	164,198	164,198	168,816	(4,618)
<b>CAPITAL OUTLAY:</b>	25,000	25,000	25,000	0
Total Expenditures	189,198	189,198	193,816	(4,618)

(Continued)

SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH  
Sandy Lake**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

(continued)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE (UNFAVORABLE)</u>
<b>EXCESS (DEF) OF REVENUES OVER EXPENDITURES</b>	(39,198)	(39,198)	(33,930)	5,268
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In				
Operating Transfers Out			(23,720)	(23,720)
Insurance proceeds			26,086	26,086
<b>Total Other Financing     sources (uses)</b>			<b>2,366</b>	<b>2,366</b>
<b>Excess Of Revenues and Other Financing Sources over (Under) Expenditures and Other Financing Uses</b>	(39,198)	(39,198)	(31,564)	7,634
<b>FUND BALANCE, BEGINNING</b>	102,067	102,067	102,067	0
<b>FUND BALANCE, ENDING</b>	<b>\$62,869</b>	<b>\$62,869</b>	<b>\$70,503</b>	<b>\$7,634</b>

SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT

# Paul Dauzat, CPA

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 12359  
Alexandria, LA 71315

MEMBER  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors  
Fire Protection District No. 4  
of Catahoula Parish

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Fire Protection District No. 4 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire District's compliance with certain laws and regulations during the year ended December 31, 2017, included in the *Louisiana Attestation Questionnaire*. Management of Fire District No. 4 is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **PUBLIC BID LAW:**

1. Select all expenditures made during the year for material and supplies exceeding \$ 30,000, or public works exceeding \$ 150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2296 ( the public bid law ).

*There were no transactions meeting this scope of bid law.*

### **CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

2. Obtain from management a list of the immediate family members of the Board Members as defined by LSA-RS 42:1101-1124 ( code of ethics ), and a list of outside business interests of the Board Members and employees, as well as their immediate families.

*Management provided me with the required list including the information noted.*

3. Obtain from management a listing of all employees paid during the period under examination.

*There were no employees during the fiscal year.*

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

*Not applicable.*

## **BUDGETING**

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

*The District provided me with an adopted budget for the fiscal year 2017.*

6. Trace the budget adoption and amendments to the minute book.

*Not applicable*

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

*The actual revenues and expenditures did not unfavorably exceed budgeted amounts.*

## **ACCOUNTING AND REPORTING**

8. Randomly select six disbursements made during the period under examination and:

**(a)** Trace payments to supporting documentation as to proper amount and payee.

*I examined supporting documentation and found that payment was for the proper amount and made to the correct payee.*

**(b)** Determine if payments were properly recorded to the correct fund and general ledger account.

*All payments selected were properly recorded to the correct fund and general ledger account.*

**(c)** Determine whether payments received approval from proper authorities.

*Inspection of the documentation for items selected indicated that the checks were signed by the proper official. No further approval was required.*

**(d)** Determine that the schedule of compensation, benefits, and other payments to the agency head or chief executive officer is reported accurately.

*Inspection of the records indicated that the schedule of compensation, benefits and other payments to the agency head is accurately presented.*

## **MEETINGS**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 ( open meetings law ).

*The District complied with this requirement.*

**DEBT**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

*I inspected deposits for the period and noted two \$ 15,000 deposits in the operating account. The proceeds were from temporary bank loans.*

**ADVANCES AND BONUSES**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

*I inspected the records for the year and noted no employees or instances that indicated payments to any District personnel which would constitute bonuses, advances, or gifts.*

I was engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported.

This report is intended solely for the use of management of Fire Protection District No. 4 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However,

Paul Dauzat



Certified Public Accountant  
June 18, 2018

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
**Sandy Lake**

Summary Schedule of Prior Review Findings  
For the Year Ended December 31, 2016

<u>Ref No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Planned Corrective Corrective Action Taken</u>
None			

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
Sandy Lake

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31,2017**

I have reviewed the financial statements of the Fire Protection District No. 4 of Catahoula Parish as of December 31,2017 and have issued my report thereon dated June 18, 2018. I conducted my review and agreed upon procedures in accordance with Statements on standards for Accounting and Review Services issued by the American Institution of Certified Public Accountants and the Louisiana Governmental Audit Guide along with requirements established by the State Legislative Auditor's office.

**Section 1-Schedule of findings**

none

**FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH**  
Sandy Lake

**CORRECTIVE ACTION PLAN**  
**YEAR ENDED DECEMBER 31, 2017**

Accountant Ref. Number

none

Name of Contact Person: Chief Robert Squyres  
(318) 339-1305

Date: June 18, 2018

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

5-29-18 (Date Transmitted)

PAUL DAUZAT	(CPA Firm Name)
1220 WINDSOR PLACE	(CPA Firm Address)
ALEXANDRIA, LA 71303	(City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 5-29-18 (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 public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X ] No [ ]

**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 [ X ] No [ ]

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 [ X ] No [ ]

**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 [X ] No [ ]

**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 [X ] No [ ]

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

Yes [X ] No [ ]

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

Yes [ X ] No [ ]

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 [X ] No [ ]

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 [ X ] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.  
Yes  No

**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

**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

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.  
Yes  No

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.  
Yes  No

We have evaluated our compliance with these laws and regulations prior to making these representations.  
Yes  No

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

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.  
Yes  No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.  
Yes  No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.  
Yes  No

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

Rakot Sanyal

Secretary 5-29-18 Date

James Mark Tamben

Treasurer 5-29-18 Date

Thurman Thompson Jr

President: 5-29-18 Date

FIRE PROTECTION DISTRICT NO. 4 OF CATAHOULA PARISH  
Sandy Lake

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEADS OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED DECEMBER 31, 2017

AGENCY HEAD NAME: ROBERT SQUYRES  
POSITION: FIRE CHIEF

SALARY	
BENEFITS- CONTRACT LABOR PAYMENTS RECEIVED	\$8,000
BENEFITS - HEALTH INSURANCE	4,773
DEFERRED COMPENSATION (contributions made by the agency)	
BENEFITS	
BENEFITS	
BENEFITS	
CAR MILEAGE REIMBURSEMENT	263
VEHICLE PROVIDED BY GOVERNMENT (REPORTED W-2 AMOUNT)	
CELL PHONE	1,182
DUES	
VEHICLE RENTAL	
PER DIEM	
REIMBURSEMENTS	
TRAVEL	
REGISTRATION FEES	
CONFERENCE TRAVEL	
HOUSING	
TRAVEL ADVANCES	
SPECIAL MEALS	
OTHER (ON BEHALF PAYMENTS MADE BY OTHERS )	
TOTAL	\$14,218

SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT

