

Lafourche Parish Fire Protection District 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana
Financial Statements with Supplemental Information
December 31, 2023



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Lafourche Parish Fire Protection District 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana

Financial Statements
December 31, 2023

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Independent Accountants' Compilation Report

**To the Board
Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana 70301**

Management is responsible for the accompanying financial statements of the governmental activities and major fund information of Lafourche Parish Fire Protection District No. 8C, a component unit of the Lafourche Parish Government as of and for the year ended December 31, 2023, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. 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. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and result of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 6 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Thibodaux, Louisiana
March 28, 2024

Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government

Balance Sheet / Statement of Net Position
December 31, 2023

	Balance Sheet		Statement of
	Governmental Fund - General Fund	Adjustments	Net Position Governmental Activities
ASSETS			
Cash	\$ 1,526	\$ -	\$ 1,526
Accounts Receivable	160,593	-	160,593
Capital assets, net of depreciation	-	49,206	49,205
Total assets	\$ 162,119	\$ 49,206	\$ 211,324
DEFERRED INFLOWS OF RESOURCES			
Ad valorem tax revenue	\$ 8,457	-	\$ 8,457
Total deferred inflows of resources	\$ 8,457	\$ -	\$ 8,457
FUND BALANCE / NET POSITION:			
Net investment in capital assets	-	\$ 49,206	\$ 49,205
Fund Balance / Net Position - unassigned / unrestricted	153,662	-	153,662
Total Fund Balance / Net Position	\$ 153,662	\$ 49,206	\$ 202,867

See accountants' compilation report.

Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government

**Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balances / Statement of Activities**

For the Year Ended December 31, 2023

	Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance		Statement of Activities
	Governmental Fund - General Fund	Adjustments	Governmental Activities
Expenditures / Expenses:			
Recreation - current			
Fire Protection Service	\$ 189,377	-	\$ 189,377
Accounting Expense	2,290	-	2,290
Miscellaneous Expense	33	-	33
Depreciation Expense	-	\$ 9,778	9,778
Total Expenditures / Total Expenses	\$ 191,699	\$ 9,778	\$ 201,477
General Revenues:			
Parcel Revenue	\$ 166,864	-	\$ 166,864
Insurance Rebates	29,644	-	29,644
Total General Revenues	\$ 196,508	-	\$ 196,508
Excess (Deficiency) of Revenues Over Expenditures	4,809	(9,778)	(4,969)
Other Financing Sources (Uses):			
Loss on disposal of capital assets	\$ -	\$ 878	\$ 878
Total Other Financing Sources (Uses)	\$ -	\$ 878	\$ 878
Change in Fund Balance / Net Position	4,809	(10,656)	(5,847)
Fund Balance / Net Position:			
Beginning of the Year	\$ 148,853		\$ 208,714
End of the Year	\$ 153,662		\$ 202,867

See accountants' compilation report.

Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government

Budgetary Comparison Schedule
General Fund - Non-GAAP (Cash) Basis
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance - favorable (unfavorable)
Revenues:				
Parcel Revenue	\$ 158,025	\$ 162,493	\$ 157,783	\$ (4,710)
Insurance Rebates	30,000	29,644	29,644	-
Total Revenues	<u>188,025</u>	<u>192,137</u>	<u>187,427</u>	<u>(4,710)</u>
Expenditures:				
Fire Protection Service	188,112	189,377	189,377	-
Accounting Expense	-	2,290	2,290	-
Miscellaneous Expense	-	54	33	21
Total Expenditures	<u>188,112</u>	<u>191,720</u>	<u>191,699</u>	<u>21</u>
Excess (deficiency) of revenues over expenditures	(88)	417	(4,272)	(4,184)
Fund balance, beginning	<u>not budgeted</u>	<u>not budgeted</u>	<u>\$ 5,798</u>	
Fund balance, ending	<u>not budgeted</u>	<u>not budgeted</u>	<u>\$ 1,526</u>	

See accountants' compilation report.

**Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana**

For the Year Ended December 31, 2023

Schedule of Compensation, Benefits, and Other Payments to Agency Head or
Chief Executive Officer

Agency Head Name: Adley Peltier, Treasurer

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

See accountants' compilation report.

**Lafourche Parish Fire Protection District No. 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana**

**Schedule of Findings and Corrective Action Plan &
Schedule of Prior Year Findings
December 31, 2023**

Current year findings

No current year findings.

Prior year findings

No prior year findings.