

Lafourche Parish Fire Protection District 8C

**COMPONENT UNIT OF THE
LAFOURCHE PARISH GOVERNMENT**

Thibodaux, Louisiana

**Financial Statements with Supplemental Information
December 31, 2022**



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

Financial Statements
December 31, 2022
C O N T E N T S

	Statement	Page No.
Independent Accountant's Review Report on the Financial Statements		2
Financial Statements:		
Balance Sheet / Statement of Net Position	A	4
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances / Statement of Activities	B	5
Notes to the financial statements		6
Required Supplemental Information:		
Budgetary Comparison Schedule – General Fund – Non-GAAP (Cash) Basis		17
Supplemental Information:		
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer		18
Schedule of Findings and Corrective Action Plan & Schedule of Prior Year Findings		19
Other Reports:		
Independent Accountants' Report on Agreed-Upon Procedures		20
Louisiana Attestation Questionnaire		25



INDEPENDENT ACCOUNTANTS' REVIEW REPORT

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

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Lafourche Parish Fire Protection District No. 8C, a component unit of the Lafourche Parish Government, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

We are required to be independent of the Lafourche Parish Fire Protection District No. 8C, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

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

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. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule – General Fund on page 17 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

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



Thibodaux, Louisiana
May 8, 2023

Lafourche Parish Fire Protection District 8C
Component Unit of the Lafourche Parish Government
Balance Sheet / Statement of Net Position

December 31, 2022

	<u>Balance Sheet</u>		<u>Statement of Net Position</u>
	<u>Governmental Fund - General Fund</u>	<u>Adjustments</u>	<u>Governmental Activities</u>
ASSETS			
Cash	\$ 5,798	\$ -	\$ 5,798
Accounts Receivable	143,055	18,975	162,030
Capital Assets, net of depreciation	<u>-</u>	<u>59,861</u>	<u>59,861</u>
Total assets	<u>\$ 148,853</u>	<u>\$ 78,836</u>	<u>\$ 227,689</u>
DEFERRED INFLOWS OF RESOURCES			
Ad valorem tax revenue	<u>\$ -</u>	<u>\$ 18,975</u>	<u>\$ 18,975</u>
Total Deferred Inflows of Resources	<u>\$ -</u>	<u>\$ 18,975</u>	<u>\$ 18,975</u>
FUND BALANCE / NET POSITION:			
Net investment in capital assets	\$ -	\$ 59,861	\$ 59,861
Fund Balance / Net position - unassigned / unrestricted	<u>148,853</u>	<u>-</u>	<u>148,853</u>
Total Fund balance / Net position	<u>\$ 148,853</u>	<u>\$ 59,861</u>	<u>\$ 208,714</u>

See accompanying notes and accountants' report.

Lafourche Parish Fire Protection District 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, 2022

	Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance			Statement of Activities	
	Governmental Fund - General Fund	Adjustments		Governmental Activities	
Expenditures / Expenses:					
Public Safety - current					
Fire Protection Service	\$ 196,380	\$ -		\$ 196,380	
Miscellaneous Expense	38	-		38	
Depreciation Expense	-	9,778		9,778	
	-	9,778		9,778	
Total Expenditures / Total Expenses	\$ 196,418	\$ 9,778		\$ 206,196	
General Revenues:					
Parcel Revenue	\$ 309,250	\$ (161,504)		\$ 147,746	
Insurance Rebates	34,970	-		34,970	
	344,220	(161,504)		182,716	
Total General Revenues	\$ 344,220	\$ (161,504)		\$ 182,716	
Excess (Deficiency) of Revenues Over Expenditures	\$ 147,802	\$ (171,282)		\$ (23,480)	
Fund Balance / Net Position:					
Beginning of the Year	\$ 1,051			\$ 232,194	
End of the Year	148,853			208,714	

See accompanying notes and accountants' report.

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

Notes to the Financial Statements
December 31, 2022

INTRODUCTION

The Lafourche Parish Fire Protection District 8C, (the District) operates under the Lafourche Parish Council and is governed by the provisions of the Louisiana Revised Statutes of 1950 and other constitutional and statutory authority supplemental thereto. This fire protection district shall comprise and embrace all of that territory within the boundaries of Fire Protection District No. 8C, commonly referred to as the Chackbay area.

The District shall constitute a public corporation and political division of the state, and as such, shall have all the powers incidental thereto as granted by the Constitution and statutes of the state, including the authority to incur debt, to issue bonds and to levy taxes and parcel fees.

The District was formed for the purpose of acquiring, constructing, maintaining, and operating fire protection facilities. The District is made up of a five-member board of directors, appointed by the Lafourche Parish Council, which governs the district. The district's finances are primarily parcel fees paid on property located within the District's boundaries as well as participation in the 2% Fire Insurance Rebate program.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

A. Reporting entity

As the governing authority of the parish, the Lafourche Parish Council is the financial reporting entity for Lafourche Parish. The financial reporting entity consists of (a) the primary government (parish council), (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.

Because the parish council appoints the governing board and because of the potential for the organization to impose specific financial burdens on the council, the district was determined to be a component unit of the Lafourche Parish Council, 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 parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

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

Notes to the Financial Statements
December 31, 2022

The Governmental Accounting Standards Board (GASB) statements provide guidelines in determining whether certain organizations are component units. An objective of Statement No. 14, The Financial Reporting Entity, is that all entities associated with a primary government are potential component units and should be evaluated for inclusion in the financial reporting entity. Statement 39 amends Statement 14 to provide additional guidance to determine whether certain organizations for which the primary government is not financially accountable should be reported as component units based upon the nature and significance of their relationship with the primary government. Generally, it requires reporting, as a component unit, an organization that raises and holds economic resources for the direct benefit of a governmental unit. Organizations that are legally separate, tax-exempt entities and that meet all of the following criteria should be discretely presented as component units. These criteria are:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the District, its component units, or its constituents.
2. The District, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an individual organization that the District, or its component units, is entitled to, or has the ability to otherwise access, are significant to the District.

Based on the previous criteria, the District has determined that it has no component units.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. 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 for 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.

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

Notes to the Financial Statements
December 31, 2022

Fund Financial Statements (FFS)

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The fund of the District is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund of the District is described below:

Governmental Fund

General Fund - The General Fund is the principal fund of the District and is used to account for the operations of the District's office. General revenues are accounted for in this fund. General operating expenditures are paid from this fund.

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.

Government-Wide Financial Statements (GWFS) -

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the District as a whole. These statements include all the financial activities of the District. Information contained in these columns reflects the economic resources measurement focus and

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

Notes to the Financial Statements
December 31, 2022

the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities 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, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund Financial Statements (FFS) -

The amounts reflected in the Governmental Funds of Statements A and B, 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 balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of District wide operations.

The amounts reflected in the Governmental Funds of Statements A and B, use the modified accrual basis of accounting. 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 the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are generally recognized when they become measurable and available as net current assets.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. Reconciliation of FFS to GWFS

The reconciliation of the items reflected in the adjustments columns on the Statement of Activities (Statement B) and the Statement of Net Position (Statement A) are as follows:

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

Notes to the Financial Statements
December 31, 2022

Statement B

Increase in available revenue	\$ 161,504
Recording depreciation expense	9,778
Fund balance	-
Net effect of changes	<u>\$ 171,282</u>

Statement A

Increase in available revenue	\$ (161,504)
Recording of accumulated depreciation	(9,778)
Invested in capital assets, net	(9,778)
Fund balance	9,778
Net effect of changes	<u>\$ (171,282)</u>

E. Budgets and Budgetary Accounting

As required by the Louisiana Revised Statutes 39:1303, the Board of Directors is required to adopt a budget for the District’s general fund. The Board, as allowed by state law, does not have to obtain public participation in the budgetary process. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. All budgeted amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund budget is adopted on the cash basis. An adjustment is made to convert the actual financial information from GAAP basis to Non- GAAP basis, for comparison purposes.

F. Encumbrances

The district does not use encumbrance accounting.

G. Cash and cash equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents also include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

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

Notes to the Financial Statements
December 31, 2022

H. Inventories

Physical inventories consist of expendable supplies held for consumption. Because inventories are expended within one operating cycle they are recorded as expenditures when paid for and are not recorded as an inventory asset.

I. Capital assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) 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 \$1,000 or more for capitalizing capital assets.

Fire Trucks & Equipment	5-20 years
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J. Long-Term Obligations

In the government-wide financial statements, debt and principal payments of both government and business-type activities are reported as decreases in the balance of the liability on the Statement of Net Position. In the fund financial statements, however, debt and principal payments of governmental funds are recognized as expenditures when paid.

K. Equity Classifications

In the Government-Wide statements, equity is classified as Net Position and displayed in three components:

- a. Invested in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted Net Position - Consists of Net Position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted Net Position - All other Net Position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund is classified as follows:

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

Notes to the Financial Statements
December 31, 2022

- a. Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed - amounts that can be used only for specific purposes determined by a formal decision of the Board, which is the highest level of decision-making authority.
- d. Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- e. Unassigned - all other spendable amounts.

Explanations of the nature and purpose of the designations of the District's fund balances are as follows:

- a. General Fund - represents the primary operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.
- b. Debt Service Fund - represents assets reserved to fund the upcoming years' debt service obligations.

When an expenditure is incurred for the purposed for which both restricted and unrestricted fund balance is available, the Board considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Board considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions.

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

Notes to the Financial Statements
December 31, 2022

L. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires an entity to delay recognition of decreases in net position as expenditures until a future period. In other instances, entities are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

N. Subsequent Events

The subsequent events of the organization were evaluated through the date of the financial statements were available to be issued (May 08, 2023).

NOTE 2. LEVIED PARCEL FEES

In 2020, voters approved a parcel fee to be levied on the property within the District's service area at a rate of \$75 per lot, subdivided portion of ground or individual tract, regardless of being occupied or unoccupied. This fee is assessed as of the prior January 1 for all real property located within the district. Fees are due and payable December 31st.

NOTE 3. CASH AND CASH EQUIVALENTS

At December 31, 2022, the District has cash (book balances) totaling \$5,798 as follows:

Demand Deposits	<u>\$5,798</u>
Total	<u>\$5,798</u>

These deposits are stated at cost, which approximate market. Under state law, these deposits or resulting bank balances must be secured by 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. These securities must be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

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

Notes to the Financial Statements
December 31, 2022

NOTE 4. CUSTODIAL CREDIT RISK

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution the District's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security 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 District or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at December 31, 2022 in the amount of \$1,088 were secured with federal deposit insurance.

NOTE 5. CHANGES IN CAPITAL ASSETS

A summary of changes in general fixed assets follows:

	<u>12/31/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/2022</u>
Governmental Activities:				
Fire trucks and equipment	\$ 321,955	\$ -	\$ -	\$ 321,955
Total capital assets	<u>321,955</u>	<u>-</u>	<u>-</u>	<u>321,955</u>
Less accumulated depreciation for:				
Fire trucks and equipment	<u>(252,316)</u>	<u>(9,778)</u>	<u>-</u>	<u>(262,094)</u>
Total accumulated depreciation	<u>(252,316)</u>	<u>(9,778)</u>	<u>-</u>	<u>(262,094)</u>
Total capital assets, net of depreciation	<u>\$ 69,639</u>	<u>\$ (9,778)</u>	<u>\$ -</u>	<u>\$ 59,861</u>

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

Notes to the Financial Statements
December 31, 2022

NOTE 6. COOPERATIVE AGREEMENT

In 2021, Lafourche Parish Fire Protection District No. 8C renewed their contract with Chackbay Volunteer Fire Department (Fire Department), a non-profit corporation, for the Fire Department to coordinate and supervise firefighting and emergency service in that fire district.

NOTE 7. COMPENSATION OF BOARD MEMBERS

The District did not pay per diem to any of its Board Members during the year ended December 31, 2022.

NOTE 8. LITIGATION AND CLAIMS

At December 31, 2022, the District had no litigation or claims pending.

NOTE 9. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; illnesses or injuries to its volunteers; and natural disasters. The District has purchased commercial insurance to cover or reduce the risk of loss. No settlements were made during the current year that exceeded the District's insurance coverage.

REQUIRED SUPPLEMENTAL INFORMATION

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

Budgetary Comparison Schedule
General Fund - Non - GAAP (Cash) Basis
For the Year ended December 31, 2022

	<u>Original / Final Budget</u>	<u>Actual</u>	Variance - favorable (unfavorable)
Revenues:			
Parcel Revenue	\$ 161,485	\$ 166,198	\$ 4,713
Insurance Rebates	<u>34,970</u>	<u>34,970</u>	<u>-</u>
Total Revenues	<u>\$ 196,455</u>	<u>\$ 201,168</u>	<u>\$ 4,713</u>
Expenditures:			
Fire Protection Service	\$ 196,380	\$ 196,380	-
Miscellaneous Expense	<u>38</u>	<u>38</u>	<u>-</u>
Total Expenditures	<u>\$ 196,418</u>	<u>\$ 196,418</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 37	\$ 4,750	\$ 4,713
Fund balance, beginning	<u>not budgeted</u>	<u>\$ 1,050</u>	
Fund balance, ending	<u>not budgeted</u>	<u><u>\$ 5,800</u></u>	

See accompanying notes and accountants' report.

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

For the Year Ended December 31, 2022

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

Agency Head Name: Coby Brignac, 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

See accompanying notes and accountants' report.

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

**Schedule of Findings and Corrective Action Plan &
Schedule of Prior Year Findings
December 31, 2022**

Current year findings

No current year findings.

Prior year findings

No prior year findings.



Independent Accountant's Report on Applying Agreed-Upon Procedures

To The Board of Commissioners
Lafourche Parish Fire District 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana 70301

We have performed the procedures enumerated below on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures were made during the year for materials and supplies exceeding \$30,000, or for public works exceeding \$250,000.

Code of Ethics for Public Officials and Public Employees

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

Management provided us with the requested information.

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

The District did not have any paid employees during the fiscal year.

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

Not applicable.

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

Management provided the requested information. There were no instances of the District doing business with related parties.

Budgeting

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

Management provided us with a copy of the budget and all amendments made during the fiscal year.

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

No evidence of a budget being adopted is recorded in any meeting minutes.

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

No exceptions.

Accounting and Reporting

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

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

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

Each of the six selected disbursements were coded to the correct fund and general ledger account.

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

Obtained documentation for one disbursement. All remaining disbursements made during the fiscal year were to Chackbay Volunteer Fire Department, Inc. in accordance with a cooperative endeavor agreement. The District's policy is that two check signatures are required. Reviewed cancelled checks on bank statements. All checks provided evidence of two signatures. Disbursements are reviewed during monthly meetings. Reviewed monthly board minutes. Motions were passed to accept all monthly disbursements at all meetings.

Meetings

10. Obtain evidence from management to support that agenda for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Management represented that the District posts a notice of each meeting and the accompanying agenda on the door of the District's recreation building.

Debt

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

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

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any

payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Not applicable.

State Audit Law

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

The District's report was filed in accordance with R.S. 24:513.

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

The District complied with R.S. 24:513.

The District did not enter into any contracts that utilized state funds during the fiscal year.

Prior-Year Comments

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

The District did not have any prior-year suggestions, exceptions, recommendations, or comments.

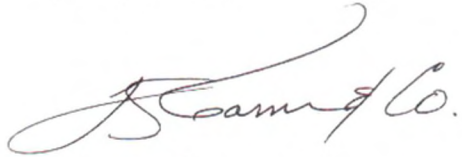
We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United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

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

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide

an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Very truly yours,

A handwritten signature in cursive script, appearing to read "T.S. Kearns & Co.", written in dark ink.

T.S. Kearns & Co., CPA
May 8, 2023

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

5/5/23 (Date Transmitted)

T.S. Kearns & Co., CPA
164 West Main Street
Thibodaux, Louisiana 70301

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2022 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

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

Yes [] No [] N/A []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [] No [] N/A []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [] No [] N/A []

Budgeting

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

Yes [] No [] N/A []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A [✓]

Meetings

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

Yes [✓] No [] N/A []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [✓] No [] N/A []

Advances and Bonuses

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

Yes [] No [] N/A [✓]

Prior-Year Comments

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

Yes [✓] No [] N/A []

General

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

Yes [✓] No [] N/A []

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

Yes [✓] No [] N/A []

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

Yes [✓] No [] N/A []

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

Yes [✓] No [] N/A []

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

Yes [✓] No [] N/A []

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

Yes [✓] No [] N/A []

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

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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

Kevin Amador Secretary *May 5, 2023* Date
Colby Pettit Treasurer *May 5, 2023* Date
[Signature] President *May 5, 2023* Date