

Lafourche Parish Fire Protection District No. 4

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 No. 4
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. 4
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana 70302**

Management is responsible for the accompanying financial statements of the governmental activities and major fund information of Lafourche Parish Fire Protection District No. 4, a component unit of the Lafourche Parish Government as of and for the year ended December 31, 2023, and related notes to the financial statements, 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.

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 16 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. Management has omitted the Management 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 content. This information is the representation of management. The required supplementary information was subject to our compilation engagement. We have not performed an audit, review or compilation on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

Thibodaux, Louisiana
March 4, 2024

Lafourche Parish Fire Protection District No. 4
Component Unit of the Lafourche Parish Government
Governmental Fund Balance Sheet / Statement of Net Position

December 31, 2023

	<u>Balance Sheet</u>		<u>Statement of Net Position</u>
	<u>Governmental Fund - General Fund</u>	<u>Adjustments - Note 1</u>	<u>Governmental Activities</u>
ASSETS			
Cash and Equivalents	\$ 4,892	-	\$ 4,892
Receivable - Ad Valorem Tax	80,671	-	80,671
Land	-	\$ 21,750	21,750
Capital assets, net of accumulated depreciation	-	77,768	77,768
Total assets	<u>\$ 85,563</u>	<u>\$ 99,518</u>	<u>\$ 185,081</u>
DEFERRED INFLOWS OF RESOURCES			
Ad Valorem Tax Revenue	\$ 6,675	\$ -	\$ 6,675
Total deferred inflows of resources	<u>\$ 6,675</u>	<u>\$ -</u>	<u>\$ 6,675</u>
FUND BALANCE / NET POSITION:			
Net investment in capital assets		\$ 99,518	\$ 99,518
Fund Balance / Net Position - unassigned / unrestricted	\$ 78,888	-	78,888
Total fund balance / net position	<u>\$ 78,888</u>	<u>\$ 99,518</u>	<u>\$ 178,406</u>

See accompanying notes and accountants' report.

Lafourche Parish Fire Protection District No. 4
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 - See Note 1	Governmental Activities
Expenditures / Expenses:			
Public Safety - current			
Cooperative agreement - fire services	\$ 104,170		\$ 104,170
Advertising	280		280
Legal and professional	1,735		1,735
Office expense	-		-
Depreciation Expense	-	\$ 8,135	8,135
Total Expenditures / Total Expenses	\$ 106,185	\$ 8,135	\$ 114,320
General Revenues:			
Ad Valorem Taxes	\$ 85,431	-	\$ 85,431
Fire Insurance Rebate	20,605	-	20,605
Interest Income	21	-	21
Total General Revenues	\$ 106,057	\$ -	\$ 106,057
Excess (Deficiency) of Revenues Over Expenditures	\$ (128)	\$ (8,135)	\$ (8,263)
Fund Balance / Net Position:			
Beginning of the Year	\$ 79,016		\$ 186,669
End of the Year	\$ 78,888		\$ 178,406

See accompanying notes and accountants' report.

Lafourche Parish Fire Protection District No. 4
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2023

INTRODUCTION

The Lafourche Parish Fire Protection District No. 4, (the District) of the State of Louisiana was created by the Lafourche Parish Council, by virtue of the authority conferred by Part I, Chapter 7, Title 40 of the Louisiana Revised Statute of 1950. The fire protection district encompasses all of the territory within the boundaries of parish council Ward No. 2 outside the corporate limits of the City of Thibodaux, Louisiana. The District's finances are primary ad valorem taxes on property located within the District's boundaries.

The District was formed for the purpose of acquiring, constructing, maintaining, and operating fire protection facilities in its Fire Protection District of the Parish of Lafourche, State of Louisiana. The District has all the rights and powers and privileges granted by and conferred by the Constitution and Statutes of the State of Louisiana, including the right to incur debt, issue bonds, and levy taxes.

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 No. 4
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2023

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 discreetly 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 No. 4
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2023

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.

C. Measurement Focus / Basis of Accounting

Measurement Focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

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.

Lafourche Parish Fire Protection District No. 4
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2023

These statements include all the financial activities of the District. Information contained in these columns reflects the economic resources measurement focus and 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.

**Lafourche Parish Fire Protection District No. 4
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana**

**Notes to the Financial Statements
December 31, 2023**

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:

Statement B

Capitalization of capital assets	\$ -
Recording depreciation expense	8,135
	<hr/>
Net effect of changes	\$ 8,135
	<hr/> <hr/>

Statement A

Recording capital assets, not being depreciated	\$ 21,750
Recording capital assets, being depreciated	272,366
Recording of accumulated depreciation	(194,598)
Invested in capital assets, net	(99,518)
Fund balance	8,135
	<hr/>
Net effect of changes	\$ 8,135
	<hr/> <hr/>

E. Budgets and Budgetary Accounting

As required by the Louisiana Revised Statutes 39:1303, the Board of Commissioners 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.

**Lafourche Parish Fire Protection District No. 4
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana**

**Notes to the Financial Statements
December 31, 2023**

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.

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.

Capital assets are recorded in the Statement of Net positions and Statement of Activities. Since surplus assets are disposed of or 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 the following useful lives:

Description	Estimated Life
Building & Improvements	10 – 40 years
Equipment	5 years
Fire Trucks & Units	5 – 15 years

**Lafourche Parish Fire Protection District No. 4
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**Notes to the Financial Statements
December 31, 2023**

J. 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:

- a. Nonspendable – amounts that cannot be spent either because they are in non-spendable 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.

Lafourche Parish Fire Protection District No. 4
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Notes to the Financial Statements
December 31, 2023

- e. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purpose 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.

K. 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.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

M. Subsequent Events

The subsequent events of the organization were evaluated through the date of the financial statements were available to be issued (March 4, 2024).

NOTE 2. LEVIED TAXES

Ad valorem taxes are levied on the assessed value listed as of the prior January 1 for all real property, merchandise and moveable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax District at percentages of actual value as specified by Louisiana law. A reevaluation of all real property is required to be completed no less than every four years. Taxes are typically due and payable December 31st with interest being charged on payments after January 1st. Taxes can be paid through the tax sale date, which is usually the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The District is authorized levy a maximum of 6.02 mills for ad

Lafourche Parish Fire Protection District No. 4
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Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2023

valorem tax. The tax rate for the year ended December 31, 2023, which is the 2023 tax roll, was 5.18 mills per \$1,000 of assessed valuation on property within the District's area for the purpose of maintaining and operating the District.

NOTE 3. CASH AND CASH EQUIVALENTS

At December 31, 2023, the District has cash (book balances) totaling \$4,892 as follows:

Demand Deposits	<u>\$4,892</u>
Total	<u>\$4,892</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.

NOTE 4. CUSTODIAL CREDIT RISK

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk. At December 31, 2023 the District has \$4,892 in deposits (collected) bank balance. The deposits were secured from risk by federal deposits insurance. As of December 31, 2023, the District's bank balance was not exposed to custodial credit risk.

NOTE 5. RECEIVABLES

The receivables at December 31, 2023, consist of ad valorem taxes in the amount of \$80,671.

NOTE 6. CHANGES IN CAPITAL ASSETS

A summary of changes in general fixed assets follows:

**Lafourche Parish Fire Protection District No. 4
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana**

**Notes to the Financial Statements
December 31, 2023**

	<u>12/31/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/2023</u>
Governmental Activities:				
Capital assets not being depreciated				
Land	\$ 21,750	\$ -	\$ -	\$ 21,750
Total non-depreciable capital assets	<u>21,750</u>	<u>-</u>	<u>-</u>	<u>21,750</u>
Capital assets being depreciated				
Building	210,223	-	-	210,223
Land Improvements	62,143	-	-	62,143
Total Capital Assets	<u>272,366</u>	<u>-</u>	<u>-</u>	<u>272,366</u>
Less : Accumulated Depreciation				
Building	(127,230)	(5,256)	-	(132,485)
Land Improvements	(59,234)	(2,879)	-	(62,113)
Total Accumulated Depreciation	<u>(186,463)</u>	<u>(8,135)</u>	<u>-</u>	<u>(194,598)</u>
Total capital assets, net of depreciation	<u>\$ 85,903</u>	<u>\$ (8,135)</u>	<u>\$ -</u>	<u>\$ 77,768</u>

Total depreciation expense is \$8,135.

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, 2023.

NOTE 8. COOPERATIVE AGREEMENT

On May 19, 1999, the District contracted with the Thibodaux Volunteer Fire Department. The contract is for a period of ten years and automatically renews unless terminated by either party. Under the terms of the cooperative agreement, the Thibodaux Volunteer Fire Department pays for the operating and maintenance expenses of the firefighting equipment and building housing the fire trucks and equipment of the District.

As per the cooperative agreement, millage amounts and fire insurance rebates collected by the District in excess of the required indebtedness payments and agreed upon expenditures are to be contributed to the Thibodaux Volunteer Fire Department. During the year ended December 31, 2023, \$104,170 was contributed to the Thibodaux Volunteer Fire Department.

**Lafourche Parish Fire Protection District No. 4
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana**

**Notes to the Financial Statements
December 31, 2023**

NOTE 9. LITIGATION AND CLAIMS

At December 31, 2023, the District had no litigation or claims pending.

NOTE 10. RISK MANAGEMENT

No settlements were made during the current year that exceeded the District's insurance coverage.

Lafourche Parish Fire Protection District No. 4
Component Unit of the Lafourche Parish Government

Budgetary Comparison Schedule
General Fund - Non-GAAP (Cash) Basis

For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance - favorable (unfavorable)
Revenues:				
Ad Valorem Taxes	\$ 87,125	\$ 84,119	\$ 85,431	\$ 1,312
Fire Insurance Rebate	25,250	20,605	20,605	-
Interest Income	17	19	21	3
Total Revenues	<u>\$ 112,392</u>	<u>\$ 104,743</u>	<u>\$ 106,057</u>	<u>\$ 1,314</u>
Expenditures:				
Cooperative Agreement - fire services	\$ 110,482	\$ 104,170	\$ 104,170	\$ -
Legal and Professional	1,575	1,735	1,735	-
Office Expenses	160	160	-	160
Advertising	175	209	280	(70)
Total Expenditures	<u>\$ 112,392</u>	<u>\$ 106,275</u>	<u>\$ 106,185</u>	<u>\$ 90</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1,532)	\$ (128)	\$ 1,404
Fund balance, beginning	<u>not budgeted</u>	<u>not budgeted</u>	<u>\$ 79,016</u>	
Fund balance, ending	<u>not budgeted</u>	<u>not budgeted</u>	<u>\$ 78,888</u>	

See accompanying notes and accountants' report.

Lafourche Parish Fire Protection District No. 4
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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: Joe Ayo - 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 No. 4
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**Schedule of Findings & Corrective Action Plan &
Schedule of Prior Year Findings
December 31, 2023**

Prior year findings

No prior year findings.

Current year findings

No current year findings.