

**JUDICE VOLUNTEER FIRE
DEPARTMENT, INC.**

Financial Report

Year Ended December 31, 2022

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KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Judice Volunteer Fire Department, Inc.
Duson, Louisiana

We have reviewed the accompanying basic financial statements of Judice Volunteer Fire Department, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. 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 Judice Volunteer Fire Department, Inc. 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
August 9, 2023

FINANCIAL STATEMENTS

JUDICE VOLUNTEER FIRE DEPARTMENT, INC.
Duson, Louisiana

Statement of Financial Position
December 31, 2022

ASSETS

Current assets:	
Cash and cash equivalents	\$ 178,947
Property and equipment, net of \$936,130 accumulated depreciation	<u>461,233</u>
Total assets	<u>\$ 640,180</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Payroll liabilities	<u>\$ 1,517</u>
Net assets without donor restrictions:	
Designated for fire truck	49,629
Undesignated	<u>589,034</u>
Total net assets	<u>638,663</u>
Total liabilities and net assets	<u>\$ 640,180</u>

See accompanying notes and independent accountant's review report.

JUDICE VOLUNTEER FIRE DEPARTMENT, INC.
Duson, Louisiana

Statement of Activities
Year Ended December 31, 2022

Changes in net assets without donor restrictions -

Revenues:	
Contributions - Lafayette Parish - fire insurance tax	\$ 73,991
Contributions from local governments - Lafayette Consolidated Government	121,157
Benefit income	24,417
Other income	<u>1,659</u>
Total revenues and other support without donor restrictions	<u>221,224</u>
Expenses:	
Program services -	
Fire fighting	<u>142,193</u>
Support services -	
General and administrative	17,093
Fundraising	<u>2,720</u>
Total support services	<u>19,813</u>
Total expenses	<u>162,006</u>
Change in net assets	59,218
Net assets, beginning of year	<u>579,445</u>
Net assets, end of year	<u>\$ 638,663</u>

See accompanying notes and independent accountant's review report.

JUDICE VOLUNTEER FIRE DEPARTMENT, INC.
Duson, Louisiana

Statement of Functional Expenses
Year Ended December 31, 2022

Program services:

Fire fighting -	
Depreciation	\$ 13,414
Dues and subscriptions	230
Fuel	5,684
Insurance	28,194
Payroll taxes	5,547
Repairs and maintenance	8,090
Salaries	71,825
Supplies	<u>9,209</u>
Total program services	<u>142,193</u>

Support services:

General and administrative -	
Bank service charge	190
Computer and internet expense	2,918
Interest expense	968
Professional fees	2,645
Meals and entertainment	208
Security	950
Telephone expense	495
Utilities	7,170
Office expense	<u>1,549</u>
Total general and administrative	17,093

Fundraising 2,720

Total support services 19,813

Total expenses \$ 162,006

See accompanying notes and independent accountant's review report.

JUDICE VOLUNTEER FIRE DEPARTMENT, INC.
Duson, Louisiana

Statement of Cash Flows
Year Ended December 31, 2022

Cash flows from operating activities:	
Change in net assets	\$ 59,218
Adjustments to reconcile change in net assets to net cash provided by operating activities -	
Depreciation	13,414
Change in operating liabilities -	
Payroll taxes payable	<u>109</u>
Net cash provided by operating activities	72,741
Cash flows from investing activities	-
Cash flows from financing activities	<u>-</u>
Net change in cash and cash equivalents	72,741
Cash and cash equivalents, beginning of period	<u>106,206</u>
Cash and cash equivalents, end of period	<u>\$ 178,947</u>

See accompanying notes and independent accountant's review report.

JUDICE VOLUNTEER FIRE DEPARTMENT, INC.
Duson, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Activities

The Judice Volunteer Fire Department, Inc. (the Organization) operates as a nonprofit corporation under the laws of the State of Louisiana. The primary purpose of the Organization is impeding, preventing, and extinguishing all types of destructive fires within or near the Town of Duson, Louisiana; supervising, directing, and controlling the proper care and use of all types of inflammable or combustible material found within the immediate area; acquiring and holding property for the purposes of the Organization and other related purposes.

B. Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the organization and changes therein are classified and reported as net assets without donor restrictions or net assets with donor restrictions.

Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that will either (1) expire by incurring expenses satisfying the restricted purpose (purpose restricted), and/or the passage of time or other events (time restricted), or (2) will never expire (perpetual in nature). When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

C. Property and Equipment

The Organization capitalizes all property and equipment, which has an expected useful life in excess of two years, and an acquisition cost of \$1,000 or more. Property and equipment are stated at cost. Depreciable assets are depreciated using the straight-line method over the estimated useful lives of the individual assets as follows:

Buildings and improvements	10 - 39 years
Equipment	5 - 10 years
Vehicles	10 Years

JUDICE VOLUNTEER FIRE DEPARTMENT, INC.
Duson, Louisiana

Notes to Financial Statements (Continued)

D. Cash and Interest-Bearing Deposits

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

E. Concentration of Credit Risk

The Organization maintains cash balances at one financial institution, which may at times exceed federally insured limits. Accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2022, the Organization's cash balances were fully insured.

F. 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 disclosures of contingent 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.

G. Functional Expenses

Expenses are charged directly to program or supporting services in general categories based on specific identification.

H. Donated Services

The Organization receives a significant amount of donated services from unpaid volunteers who assist in program services during the year. These donated services are not reflected in the statement of activities because the criteria for recognition under professional standards have not been satisfied; however, these services are valuable to the Organization's programs.

I. Revenue and Expense Recognition

The Organization receives grants, contributions, contract services and other miscellaneous revenues. Grant revenues are recognized only to the extent that related expenses have been incurred. Contribution revenues are recognized when the donor makes a commitment to give to the Organization. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Contract service fees received from Lafayette Consolidated Government are earned annually representing the period over which the Organization satisfies the performance obligation. Expenses are recognized in the period incurred in accordance with the accrual basis of accounting.

JUDICE VOLUNTEER FIRE DEPARTMENT, INC.
Duson, Louisiana

Notes to Financial Statements (Continued)

(2) Property and Equipment

A summary of property and equipment at December 31, 2022 is as follows:

Land	\$ 39,222
Buildings and improvements	709,941
Vehicles	569,858
Equipment	<u>78,342</u>
Total property and equipment	1,397,363
Less: accumulated depreciation	<u>(936,130)</u>
Property and equipment, net	<u>\$ 461,233</u>

The Organization reported depreciation expense of \$13,414 at December 31, 2022.

(3) Pending Litigation

There is no litigation pending against Judice Volunteer Fire Department, Inc. at December 31, 2022.

(4) Compensation, Benefits, and Other Payments to Agency Head

The agency head, Troy Lopez, Fire Chief, did not receive any compensation, benefits, or other payments for the year ended December 31, 2022.

(5) Liquidity and Availability of Financial Assets

The Organization has \$129,318 of financial assets available within 1 year of the statement of financial position date to meet cash needs for general expenditures consisting of cash of \$129,318. There were no donor-imposed regulations within one year of the statement of financial position date. As part of the Organization's liquidity management, the Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due.

(6) Subsequent Event Review

The Organization has evaluated subsequent events through August 9, 2023, the date which the financial statements were available to be issued and determined that no events have occurred that require additional disclosure.

OTHER INFORMATION

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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To the Board of Directors
Judice Volunteer Fire Department, Inc
Duson, Louisiana

We have performed the procedures enumerated below on Judice Volunteer Fire Department, Inc.'s (the Organization) 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 Organization's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization 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 Organization'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:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

The Organization did not have federal, state, or local awards during the fiscal year.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

The Organization did not have federal, state, or local awards during the fiscal year.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

The Organization did not have federal, state, or local awards during the fiscal year.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

The Organization did not have federal, state, or local awards during the fiscal year.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

The Organization did not have federal, state, or local awards during the fiscal year.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

The Organization did not have federal, state, or local awards during the fiscal year.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

The Organization did not have federal, state, or local awards during the fiscal year.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

The Organization properly posted meeting as per Louisiana Revised Statute 42:11 through 42:28.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The Organization did not have federal, state, or local awards during the fiscal year.

State Audit Law

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

The Organization did not submit the financial reports in a timely manner as specified in R.S. 24:513.

11. 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 Organization did not enter into any contracts that were subject to the public bid law.

Prior-Year Comments

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

The Organization failed to submit financial reports in a timely manner in the prior year and the finding was not resolved.

We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, 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 Organization'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 Organization 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 Organization'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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
August 9, 2023

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

7-17-2023 (Date Transmitted)

Kolder, Slaven & Co. LLC (CPA Firm Name)
183 S. Beadle Rd (CPA Firm Address)
Lafayette, LA. 70508 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 7-17-2023 (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.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes [] No [] N/A

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes [] No [] N/A

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [] No [] N/A

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [] No [] N/A

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No [] N/A []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [] No [] N/A

Reporting

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

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 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.

<u>Jessica A. Blair</u>	Secretary	<u>8/9/23</u>	Date
<u>[Signature]</u>	Treasurer	<u>8/08/2023</u>	Date
<u>Timmy [Signature]</u>	President	<u>7-17-2023</u>	Date

JUDICE VOLUNTEER FIRE DEPARTMENT, INC.
Duson, Louisiana

Summary Schedule of Current and Prior Year Findings
And Management's Corrective Action Plan

Part I. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Finding -

There were no findings reported.

B. Compliance Finding -

2022-001 Failure to File Financial Statements Timely

Fiscal year finding initially occurred: 2021

Criteria

In accordance with Louisiana Revised Statute 24:513, the entity must complete and submit financial statements within six months of the close of their fiscal year to the Legislative Auditor's office.

Condition

The annual financial statements were not filed timely for fiscal year ended December 31, 2022.

Cause

The entity's management did not take appropriate actions to ensure its annual financial statement was completed within six months of the close of their fiscal year.

Effect

The entity did not comply with Louisiana Revised Statute 24:513.

Recommendation

The entity should take the necessary actions to ensure their annual financial statements are submitted within six months of the close of their fiscal year.

Management's Corrective Action Plan

Management will take appropriate actions to ensure their annual financial statements are completed and submitted within the prescribed deadline.

JUDICE VOLUNTEER FIRE DEPARTMENT, INC.
Duson, Louisiana

Summary Schedule of Current and Prior Year Findings
And Management's Corrective Action Plan (Continued)

Part II. Prior Year Findings

2021-001 Failure to File Financial Statements Timely

Fiscal year finding initially occurred: 2021

Condition

The annual financial statements were not filed timely for fiscal year ended December 31, 2021.

Management's Corrective Action Plan

Management will take appropriate actions to ensure their annual financial statements are submitted within the prescribed deadline.

Current Status

Status not resolved.