



ST. JOHN VOLUNTEER FIRE DEPARTMENT

Thibodaux, Louisiana

Financial Report

Year Ended December 31, 2021



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ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Financial Statements
Year Ended December 31, 2021

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Commissioners of
St. John Volunteer Fire Department
Thibodaux, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the St. John Fire Department, Inc. (the Department), as of and for the year ended , and the related notes to the financial statements, which collectively comprise the Department's 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.

Accountants' 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 St. John Volunteer Fire Department, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule on page 18 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 form of assurance on it.

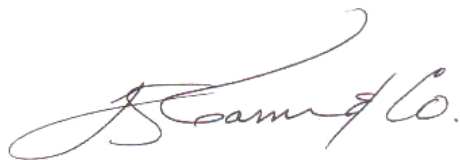
Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required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

Supplementary Information

The accompanying supplementary schedule of compensation, benefits, and other payments to agency head on page 19 is presented only for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the supplementary 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.

Other Reporting Requirements

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a reported dated June 09, 2022, on the results of our agreed-upon procedures on page 20 through 23 and pages 24 through 26 present the Louisiana Attestation Questionnaire.



T.S. Kearns & Co., CPA
Thibodaux, Louisiana

June 09, 2022

FINANCIAL STATEMENTS

Government-Wide
Financial Statements (GWFS)

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Statement of Net Position
December 31, 2021

Assets

Cash and cash equivalents	\$ 739,673
Certificates of deposit	189,218
Capital assets, not being depreciated	17,834
Capital assets, net of depreciation	<u>1,591,859</u>
Total assets	<u>\$ 2,538,584</u>

Liabilities

Accounts payable	<u>7,998</u>
Total liabilities	<u>\$ 7,998</u>

Net position

Net investment in capital assets	1,720,815
Unrestricted	<u>809,771</u>
Total net position	<u>\$ 2,530,586</u>

See accompanying notes and accountants report.

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Component Unit of the Lafourche Parish Government

Statement of Activities

For the Year Ended December 31, 2021

Functions/Programs	Program Revenues			Net (Expense) Revenue and Increase (Decrease) in Net Position
Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
Governmental activities:				
Public safety - fire protection	\$ 363,962	\$ 5,120	\$ -	\$ 490,826
Total governmental activities:	363,962	5,120	-	490,826
General revenues:				
Interest			3,951	
Insurance proceeds			9,303	
Miscellaneous			6,434	
Total general revenues				19,688
Increase (decrease) in net position				151,672
Net position - beginning of the year				2,378,915
Net position - end of the year				\$ 2,530,587

See accompanying notes and accountants report.

Fund Financial Statements (FFS)

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Fund Balance Sheet - Governmental Funds

December 31, 2021

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 739,673
Certificates of deposit	189,218
Total assets	<u><u>\$ 928,891</u></u>
 LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts payable	\$ 7,998
Total liabilities	<u>7,998</u>
 Fund balances	
Unassigned	<u>920,893</u>
Total fund balances	<u>920,893</u>
Total liabilities and fund balances	<u><u>\$ 928,891</u></u>

See accompanying notes and accountants report.

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	<u>General Fund</u>
REVENUES	
Support from Lafourche Parish Fire Protection District #6	\$ 449,414
Other grants	7,500
Donations & fundraising	33,912
Interest income	3,951
Miscellaneous	11,554
Total revenues	<u>506,331</u>
EXPENDITURES	
Public safety - fire protection:	
Current:	
Donations & fundraising	4,382
Dues	293
Conventions and meetings	1,553
Fire protection service	1,104
Firefighting supplies	5,174
Insurance	43,423
Meals	12,110
Professional fees	5,050
Repairs and maintenance	102,848
Supplies	12,215
Utilities	14,305
Capital Outlay	95,691
Total expenditures	<u>298,148</u>
Excess of revenues over/(under) expenditures	208,183
OTHER FINANCING SOURCES (USES)	
Insurance proceeds	9,303
Total other financing sources and uses	<u>9,303</u>
Net increase (decrease) in fund balances	217,486
FUND BALANCE	
Beginning of year	703,407
End of year	<u>\$ 920,893</u>

See accompanying notes and accountants report.

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Reconciliation of the Governmental Fund Balance Sheet to the
Government-Wide Statement of Net Position
December 31, 2021

Total Fund Balances - Governmental Funds	\$	920,893
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Total net position reported for governmental activities in the statement of net positions is different because:

Capital assets used in governmental activities are not current financial resources and therefore not reported in the Governmental Funds Balance Sheet, those assets consist of:

Capital asset, not being depreciated	\$	17,834	
Capital assets, net of accumulated depreciation		<u>1,591,859</u>	
			1,609,693

Total Net Position - Governmental activities	\$	<u><u>2,530,586</u></u>
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See accompanying notes and accountants report.

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

**Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities**

For the year ended December 31, 2021

Total net changes in fund balances per Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 217,486
Amounts reported for governmental activities in the Statement of Activities are different because:	
<p style="margin-left: 40px;">Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital outlay which is considered expenditures on the Statement of Revenue, Expenditures and Changes in Fund Balances	95,691
Depreciation expense for the current year	<u>(161,505)</u>
Change in Net Position - Governmental activities	<u><u>\$ 151,672</u></u>

See accompanying notes and accountants report.

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2021

INTRODUCTION

The St. John Volunteer Fire Department, Inc. (the Department) was organized as a non-profit corporation as defined by Revised Statutes of Louisiana Title 12, Section 101 (8). The Department is exempt from federal income tax under section 501(c)(4) of the Internal Revenue Code. Its objective is to provide fire protection to the Thibodaux and St. John area, Fire Protection District No.6 of Lafourche Parish.

The Department receives funding from local government sources and must comply with the same requirements of these funding source entities. However, the Department is a "primary government" and is not included as a component unit of any other Lafourche Parish governmental "reporting entity" as defined in GASB pronouncements, since the entity is a non-profit corporation, and the board members have decision making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. The Department includes all activities that are controlled by it as a quasi-public non-profit corporation organized to provide fire protection to the Parish of Lafourche. The Department has no component units.

The accounting and reporting policies of the Department conform to generally accepted accounting principles as applicable to governmental units.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of St. John Volunteer Fire Department, Inc. have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the Fire Department are discussed below,

The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999, as amended by GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2021

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 Department'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 revenue.

Fund Financial Statements (FFS)

The accounts of the Department 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 Department 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. The Department has one fund, a governmental fund. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, 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, deferred outflows of resources, liabilities, deferred inflows of resources, 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.

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2021

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781 is the principal fund of the Department and is used to account for the operations of the Department. General operating expenditures are paid from this fund.

B. 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.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position.

All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2021

function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

The Department reports deferred inflows of resources on its governmental fund balance sheet. For governmental fund financial statements, deferred inflows arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows also arise when resources are received before the Department has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Department has a legal claim to the resources, the deferred inflow is removed from the balance sheet and revenue is recognized.

When both restricted and unrestricted resources are available for use, it is the Department's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Budgets and Budgetary Accounting

Due to the fact that the Department is a true quasi-public entity, which has no direct relationship to another governing entity, it is not subject to the Louisiana Local Budget Act.

Although it is not required, the Department adopts, using the cash basis of accounting, an annual budget based on anticipated revenues and expenditures. Annual appropriations of funds are not made. The budget is reviewed and compared to actual expenditures for use in managing expenditures.

D. Encumbrances

The Department does not use encumbrance accounting.

E. Cash and Interest-bearing Deposits

Under state law, the Department may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, 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.

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts and certificates of deposit with an original maturity of less than 90 days, and are stated at cost, which approximates fair market value.

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2021

F. Investments

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

The Department's only investments are certificates of deposit, with an original maturity of greater than 90 days, which are stated at cost, which approximates market. Investments in certificates of deposit are reported at cost because they are "nonparticipating" interest-earning investment contracts as discussed in GASB 31. The term "nonparticipating" means that the investment value does not vary with market interest rate changes. Investments which include securities traded on a national or international exchange are valued based on their last reported sales price (fair value). Investments that do not have an established market are reported at estimated fair value.

G. 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.

H. 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.

I. Capital Assets

Capital assets, which include property, vehicles, and equipment, purchased or acquired with an original cost of \$200 or more are reported at historical cost or estimated historical cost. Donated assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	7-40 years
Equipment	5-10 years

ST. JOHN VOLUNTEER FIRE DEPARTMENT

Thibodaux, Louisiana

Notes to the Financial Statements December 31, 2021

In the fund financial statements, capital assets used in the Department's operations are accounted for as capital outlay expenditures of the governmental fund that provided the resources to acquire the assets. Depreciation is not computed or recorded on capital assets for purposes of the fund financial statements.

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 Financial Statements, the difference between a government's assets and liabilities is recorded as net position. The three components of net position are as follows:

1. Net Investment in Capital Assets This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowing attributable to the acquisition, construction or improvement of capital assets.
2. Restricted Net Position Net positions that are restricted by external sources such as creditors, grantors, contributors, or by law through either enabling legislation or constitutional provisions are reported separately as restricted net position. When assets are required to be retained in perpetuity, these non-expendable net positions are recorded separately from expendable net positions. These are components of restricted net positions.
3. Unrestricted Net Position All other net positions that do 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:

1. 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. The Department has prepaid insurance which is considered *nonspendable* fund balance on the fund financial statements.
2. 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.

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2021

3. Committed Amounts that can be used only for specific purposes determined by a formal decision of the Board.
4. 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 by a decision of the Board.
5. Unassigned All other spendable amounts.

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.

L. Subsequent events

Subsequent events have been evaluated through June 09, 2022, which is the date the financial statements were available to be issued.

NOTE 2. CASH AND CASH EQUIVALENTS

At December 31, 2021, the Department has cash and cash equivalents (book balances) totaling \$739,673. 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 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 3. CERTIFICATES OF DEPOSITS

The Fire Department holds certificates of deposit at a local financial institution. All of these certificates of deposit have maturities of twelve months with an interest rate of .30%. The book value of the Department's certificate of deposit at December 31, 2021 is \$189,218.

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 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.

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2021

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 Department'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 Department 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, 2021 in the amount of \$936,528 were secured with \$299,303 of federal deposit insurance and pledged securities of \$637,225, respectively. Deposits secured by pledged securities were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust Department or agent, but not in the Department's name. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Department that the fiscal agent has failed to pay deposited funds on demand. The Department does not have a policy for custodial credit risk.

NOTE 5. COOPERATIVE AGREEMENT

On January 21, 2021, Lafourche Parish Fire Protection District No. 6 (the District) contracted with St. John Volunteer Fire Department to coordinate and supervise firefighting and emergency service in that fire district in return for insurance rebates, revenue sharing funds, and sum equal to 6.85 mils of assessed property taxes collected by the District. The District has the right to reserve up to \$10,000 annually, to be used to defray the District's expenses.

Under the term of the cooperative agreement, the Department shall be responsible for and shall obtain fire and windstorm protection insurance on all fire stations owned, operated, or controlled by the Department or District at the Department's expense. During the year, the Department received \$449,414 from the Lafourche Parish Fire Protection District No. 6 for fire protection services.

NOTE 6. OTHER GRANTS

Annually, the Department receives a grant from the Lorio Foundation, a private foundation to assist in financing its operations. For the current year, this grant was awarded in the amount of \$7,500.

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Notes to the Financial Statements
December 31, 2021

NOTE 7. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance at 12/31/2020	Additions	Deletions	Balance at 12/31/2021
Capital assets, not being depreciated:				
Land	12,452	-	-	12,452
Deposit on capital assets	-	5,382	-	5,382
Total	12,452	5,382	-	17,834
Capital assets, being depreciated:				
Equipment	1,747,349	83,209	-	1,830,558
Buildings	1,480,336	7,100	-	1,487,436
Total	3,227,685	90,309	-	3,317,993
Less: accumulated depreciation	(1,564,629)	(161,505)	-	(1,726,134)
Total capital, assets being depr, net	1,663,056	(71,196)	-	1,591,860
Total capital assets, net	\$ 1,675,508	(65,814)	-	\$ 1,609,694

Depreciation expense for the year of \$161,505 was charged to public safety.

NOTE 8. RISK MANAGEMENT

The Department 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 Department has purchased commercial insurance to cover or reduce the risk of loss. No settlements were made during the current or prior three fiscal years that exceeded the Department's insurance coverage.

On August 29, 2021, Hurricane Ida, a category 4 storm, made landfall on Lafourche Parish. The Department suffered damages to the stations. \$9,303 was collected from insurance for which the proceeds were used to make repairs to the station. No further insurance recovery is expected.

NOTE 9. LITIGATION AND CLAIMS

At December 31, 2021, the Department had no litigation or claims pending.

Required Supplemental Information

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

Budget Comparison Schedule
General Fund - Non-GAAP (Cash) Basis
For the Year ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance - favorable (unfavorable)
Revenues:				
Support from Fire Dist #6 - millage	\$ 440,000	\$ 440,000	\$ 410,000	\$ (30,000)
Support from Fire Dist #6 - 2% rebate	40,000	40,000	39,414	(586)
Interest income	20	20	3,951	3,931
Grant	15,000	15,000	7,500	(7,500)
Donations & fundraising	19,000	19,000	33,912	14,912
Miscellaneous	300	2,000	11,554	9,554
Insurance proceeds	500	500	-	(500)
	<u>514,820</u>	<u>516,520</u>	<u>506,331</u>	<u>(10,189)</u>
Total revenues	<u>\$ 514,820</u>	<u>\$ 516,520</u>	<u>\$ 506,331</u>	<u>\$ (10,189)</u>
Expenditures:				
Donations & fundraising	\$ 5,000	\$ 6,100	4,382	1,718
Dues	340	340	293	47
Conventions and meetings	10,000	10,000	1,553	8,447
Fire protection service	11,500	2,000	1,104	896
Firefighting supplies	4,000	4,000	3,064	937
Insurance	42,000	43,000	43,423	(423)
Meals	13,000	13,000	11,223	1,777
Repairs and maintenance	110,500	121,000	102,555	18,445
Supplies	11,950	12,015	13,123	(1,108)
Utilities	12,893	15,633	14,724	909
Professional fees	5,050	5,050	5,050	-
Capital Outlay	117,000	159,000	98,435	60,565
	<u>343,233</u>	<u>391,138</u>	<u>298,928</u>	<u>92,210</u>
Total expenditures	<u>\$ 343,233</u>	<u>\$ 391,138</u>	<u>\$ 298,928</u>	<u>\$ 92,210</u>
Excess (deficiency) of revenues over expenditures	171,587	125,382	207,403	
Fund balance, beginning	<u>not budgeted</u>	<u>not budgeted</u>	<u>712,187</u>	
Fund balance, ending	<u>not budgeted</u>	<u>not budgeted</u>	<u>919,590</u>	

See accompanying notes and accountants report.

Other Supplementary Information

ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana

For the Year Ended December 31, 2021

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

Agency Head Name: Jamey Fontenot – Fire Chief

No payments were made to the agency head during the year.

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

This form is used to satisfy the reporting requirements of R.S. 24:513(A)(3).

See accompanying notes and accountants report.

**Other Reporting Required by the
Louisiana Legislative Auditor**



Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Commissioners of
St. John Volunteer Fire Department, Inc.
Thibodaux, Louisiana
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the Department's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Department's management is responsible for its financial records and compliance with applicable laws and regulations.

The Department 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 Department's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2021.

Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The 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 Department's management.

The Department provided us with the following list of expenditures made for federal, state, and local awards received during the fiscal year ended December 31, 2021:

Federal, State, or Local Grant Name	Grant Year	Amount Awarded	Amount Expended
Lafourche Parish Fire Protection District No. 6	2021	\$ 449,414	\$ 320,175

- 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.

Selected six disbursements for the local funding received from the Lafourche Parish Fire Protection District No. 6.

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.

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

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

No exceptions noted.

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

No exceptions noted.

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.

Activities allowed or unallowed

We compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. There were no instances of non-compliance noted in our testing.

Eligibility

We compared documentation for each of the selected disbursements with program compliance requirements related to eligibility. There were no instances of non-compliance noted in our testing.

Reporting

We compared documentation for each of the selected disbursements with program compliance requirements related to reporting. There were no instances of non-compliance noted in our testing.

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 Department's financial records; and report whether the amounts in the close-out reports agree with the Department's financial records.

Not applicable. The Lafourche Parish Fire Protection District No. 6 does not require close out reports.

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. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meetings Law" available on the Legislative Auditor's website at [https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meetings%20Law%20FAQ.pdf](https://app.la.state.la.us/llala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meetings%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

Management represented that the Department is only required to post a notice of each meeting and the accompanying agenda on the door of the Department's office building. Management has asserted that such documents were properly posted, along with evidence provided to support management's assertion marked copy of the notices and agenda.

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 Department provided documentation that comprehensive budgets were submitted to the applicable local grantor agency for the grants exceeding five thousand dollars. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

State Audit Law

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

The department's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2021.

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 Department's management represented that the Department did not enter into any contracts during the fiscal year 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, exceptions, recommendations, and/or comments have been resolved.

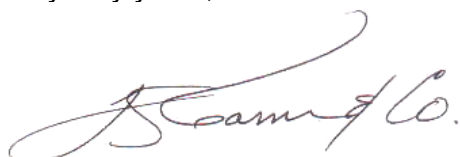
In the agreed-upon procedures engagement for the year ended December 31, 2020, there were no suggestions, recommendations, and/or comments.

We were engaged by the Department 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 Department'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 department 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 Department'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
Thibodaux, Louisiana
June 09, 2022

ST JOHN VOLUNTEER FIRE DEPARTMENT

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

12/30/21 (Date Transmitted)

T.S. Kearns & Co., CPA
164 W Main St.
Thibodaux, LA 70301

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 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 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 []

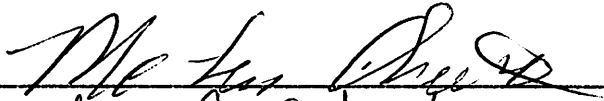

We are not aware of any material misstatements in the information we have provided to you. Yes No [] N/A []

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.

 Secretary 12/17/21 Date
Andrew J Robertson Treasurer 12/16/21 Date
 President 12/20/21 Date

**ST. JOHN VOLUNTEER FIRE DEPARTMENT
Thibodaux, Louisiana**

**Schedule of Current and Prior Year Findings
And Management's Corrective Action Plan
Year Ended December 31, 2021**

Section I – Current Year Findings and Management's Corrective Action Plan

No current year findings.

Section II: Prior Year Findings

No prior year findings.