

MINUTES OF THE LAFOURCHE FIRE DISTRICT 8-C
BOARD MEETING

April 17, 2019

ATTENDANCE:

The fire district 8-C Board Meeting was held at the Chackbay Fire Department station 3. Faron Molaison, Board President, presided at the meeting. The meeting was called to order at 6:36 P.M. and was adjourned at 8:09 P.M.

The following board members were present:

Faron Molaison, Adley Peltier, Rick Wiley and Tony Lafaso.

The following guests were present:

Josh Falgoust

OLD BUSINESS:

Approval of previous meeting minutes

Previous meeting minutes from January 17, 2019 meeting motioned to be approved by Rick Wiley and seconded by Tony Lafaso. Passed 3-0 in favor.

Lafourche Fire District 8-C Board treasurer report

Adley Peltier presented the Board's treasury report. At present the Board's regular account has FIVE HUNDRED DOLLARS AND 00/xx (\$500.00). At present the Board's Parcel Fee Account has EIGHT THOUSAND EIGHT HUNDRED FOURTY TWO DOLLARS AND 37/xx (\$8,842.37). The Board wrote a check to the Department for SEVENTY FIVE THOUSAND DOLLARS AND 00/xx (\$75,000.00) after last meeting. So far for the year the Board has collected EIGHTY TWO THOUSAND THREE HUNDRED FIFTEEN DOLLARS AND 74/xx (\$82,315.74).

Tony Lafaso makes motion to transfer EIGHT THOUSAND DOLLARS AND 00/xx (\$8,000.00) from the Parcel Fee Account to the Fire Department Account, seconded by Rick Wiley. Passed 4-0 in favor.

Chackbay Fire Department treasurer report

Trent Larousse sent the Chackbay Fire Department treasurer report to Faron Molaison who presented to the Board. At present the raffle account has NINE THOUSAND THREE HUNDRED THIRTY FIVE DOLLARS AND 34/xx (\$9,335.34). The Department's general account has THIRTEEN THOUSAND ONE HUNDRED FOURTY NINE DOLLARS AND 14/xx (\$13,149.14). The parcel fee account has SEVEN HUNDRED FIFTY EIGHT DOLLARS AND 98/xx (\$758.98).

Josh Falgoust presents the Chief's Report. Mr. Falgoust reports on the calls so far for the year at 26, which is lower than 42 for the previous year at this time. He also presented to the Board that Unit 114, the salvage unit at station 2, has been running bad for some time. The Department brought the truck to the dealership and spent \$3,900.00 and it is now running fine. Tony Lafaso makes motion to bring the Chief's Report into the minutes. Rick Wiley seconds the motion. Passed 3-0 in favor.

Collections of Delinquent Parcel Payments.

This item will be tabled until next meeting.

Removal of Parcels from Collection List.

Board reviews and discusses the included Parcel fee collections resolution and removal form. Rick Wiley makes a motion to approve the Parcel Fee Collections Resolution and Parcel Fee Removal Form. Seconded by Tony Lafaso. Passed 4-0 in favor.

New Business.

Tony Lafaso possess the question of when is it time for the board to take action towards delinquent payments. The Board called Mr. J.P. DeGravelle with the Lafourche Parish Sheriff's Office. He said as of March 1 of each year non payments are considered delinquent.

The Board received the 2018 Audit from the CPA's office. Tony Lafaso make motion to bring the 2018 Audit into the minutes. Rick Wiley seconds the motion. Passed 4-0 in favor.

Faron Molaison opens a discussion about a public vote to increase the parcel fee amount. The board has a lengthy discussion and concludes to explore the upcoming election schedule and see where we would like our election to fall.

Respectfully submitted,



Anthony J. Lafaso
Secretary

AGNEDA
LAFOURCHE FIRE DISTRICT 8-C
BOARD MEETING
April 17, 2019

1. Meeting called to order
2. Pledge of Allegiance
3. Roll Call: Faron Molaison
 Adley Peltier
 Travis Chiasson
 Rick Wiley
 Tony Lafaso
4. Approval of minutes for January 17, 2019 meeting.
5. Lafourche Fire District 8-C Board treasurer report
 - a. Present account balances
 - b. New Parcel Fee Collections
 - c. Money to be transferred to Fire Department
6. Chackbay Fire Department treasurer report
 - a. Present Account Balances
 - b. New Business
7. Collections of delinquent parcel payments.
 - a. Creation of Collection Procedures by the Board
 - b. Board to approve created procedures
 - c. Board to address any delinquent payments to date
8. Removal of parcels from collection list
 - a. Board approval of resolution for future removal of parcels from tax roll
9. Any other matters properly brought before the Board.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT 8C

**Component Unit of
Lafourche Parish Government**

Thibodaux, Louisiana

**Financial Statements
December 31, 2018**



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LAFOURCHE PARISH FIRE PROTECTION DISTRICT 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana

Financial Statements
December 31, 2018

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Independent Accountants' Compilation Report

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

Management is responsible for the accompanying financial statements of the governmental activities and major fund information of Lafourche Parish Fire Protection District 8C, a component unit of the Lafourche Parish Government as of and for the year ended December 31, 2018, 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of 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 5 be presented to supplement the basic financial statements:

Budgetary Comparison Schedule

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. This information is the representation of management. 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.

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.

March 4, 2019

LAFOURCHE PARISH FIRE PROTECTION DISTRICT 8C
Balance Sheet / Statement of Net Position

December 31, 2018

	Balance Sheet		Statement of Net Position	
	Governmental Fund - General Fund	Adjustments	Governmental Activities	
Assets				
Cash	\$ 20,595			\$ 20,595
Accounts receivable - Parcel revenue	62,336			62,336
Capital Assets, not being depreciated	-			-
Capital Assets, net of depreciation	-	102,924		102,924
Total Assets	\$ 82,931	\$ 102,924		\$ 185,855
Liabilities:				
Accounts Payable	\$ 25,000	-		\$ 25,000
Total Liabilities	\$ 25,000	\$ -		\$ 25,000
Deferred Inflows of Resources				
Ad valorem tax revenue	\$ 5,675	-		\$ 5,675
Total Deferred Inflows of Resources	\$ 5,675	\$ -		\$ 5,675
Fund balance / Net position:				
Net investment in capital assets	\$ -	\$ 102,924		\$ 102,924
Fund Balance / Net position				
- Restricted for fire protection	52,256	-		52,256
Total Fund balance / Net position	\$ 52,256	\$ 102,924		\$ 155,180

See accompanying accountants' report.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT 8C
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances /
Statement of Activities

For the Year ended December 31, 2018

	Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance		Statement of Activities	
	Governmental Fund - General Fund	Adjustments	Governmental Activities	
Expenditures / Expenses:				
Fire Protection Service	\$ 116,680		\$	116,680
Depreciation Expense	-	\$ 12,036	\$	12,036
Total Expenditures / Expenses	\$ 116,680	\$ 12,036	\$	128,716
General Revenues:				
Parcel Revenue	\$ 82,578		\$	82,578
Insurance Rebates	18,703		\$	18,703
Total General Revenues	\$ 101,281	\$ -	\$	101,281
Excess (Deficiency) of Revenues Over Expenditures	\$ (15,399)	\$ (12,036)	\$	(27,435)
Fund Balance / Net Position:				
Beginning of the Year	\$ 67,656		\$	182,616
End of the Year	\$ 52,256		\$	155,181

See accompanying accountants' report.

REQUIRED SUPPLEMENTAL INFORMATION

LAFOURCHE PARISH FIRE PROTECTION DISTRICT 8C
Budgetary Comparison Schedule
General Fund - Non-GAAP Basis

For the Year ended December 31, 2018

	Original Budget	Amended Budget	Actual	Variance - favorable (unfavorable)
Revenues:				
Parcel Revenue	\$ -	\$ -	\$ 90,488	\$ 90,488
Insurance Rebates	-	-	18,703	18,703
Total revenues	-	-	\$ 109,191	\$ 109,191
Expenditures:				
Fire Protection Service	-	-	\$ 109,680	(109,680)
Total expenditures	\$ -	\$ -	\$ 109,680	\$ (109,680)
Excess (deficiency) of revenues over expenditures	-	-	(490)	490
Fund balance, beginning	not budgeted	not budgeted	\$ 182,616	
Fund balance, ending	\$ -	\$ -	\$ 182,126	

The board did not adopt a budget for year ended December 31, 2018.

See accompanying accountant's report.

SUPPLEMENTAL INFORMATION

LAFOURCHE PARISH FIRE PROTECTION DISTRICT 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana

For the Year Ended December 31, 2018

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

Agency Head Name: Board of Directors

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 accountants' report.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT 8C
Component Unit of the Lafourche Parish Government
Thibodaux, Louisiana

Schedule of Findings & Corrective Action Plan
December 31, 2018

Current year findings

Noncompliance with LRS 39:1301-15 (Local Government Budget Act)

Description of Finding –

The District did not comply with state laws regarding the Local Government Budget Act. No annual budget was adopted for the current year.

Corrective Action Plan -

The current Board was not aware of the District's requirement to properly adopt a budget. The Board will implement a policy to prepare and adopt an annual budget, in accordance with state law.

Name of Contact Person –

Faron Molaison

Anticipated Completion Date –

Year ending December 31, 2019

Prior year findings

Noncompliance with LRS 39:1301-15 (Local Government Budget Act)

Description of Finding –

The District did not comply with state laws regarding the Local Government Budget Act. No annual budget was adopted for the current year.

Corrective Action Taken -

None.

\$9,335.34

Raffle Account *0732

AVAILABLE BALANCE 

As of 04/17/2019 04:23 pm CDT

Raffle Account *0732

\$9,335.34

Available Balance

General Checking *1104

\$13,149.14

Available Balance

Parcel Fee Account *5145

\$758.98

Available Balance

LSFA Account *5156

\$0.00

Available Balance

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Chief's Report

4/17/19

- Calls for Service 1/1/2019 – 4/17/2019

1 – Vehicle Fire

2 – Medical Assist

10 – Motor Vehicle Crash

1 – Gas Leak

2 – Smoke in Building

5 – Fire Alarm

1 – Good Intent Call

4 – Other

26 – Total

- I really have no explanation as to why the call volume has been so low. At this time last year we were at 42 calls. The percentage of calls by type has remained consistent. Maybe we are just having a good run of good luck!
- As previously reported, Salvage 113 continued to have mechanical problems coming into the new year. In early February I made the decision to take it to Terrebonne Ford to be checked by them. At that point we either had to take it out of service permanently or spend what is necessary to repair it. The quote came back at \$3900 and we decided to make the repairs. It is now running good again and we hope to be able to continue having it in service until it is replaced soon. Of course the main problem is we do not have the funds to replace this truck and I doubt we will have the funds in next year's budget. If all goes well we can hopefully get this done in 2021.
- The smoke alarm install day was canceled due to the State Fire Marshall's Office not receiving the alarms in time. We have since received them and are working to schedule a date soon. You will be notified and consulted in picking a date.
- No other info to report.

LAFOURCHE FIRE DISTRICT 8-C
Policies and procedures

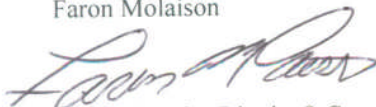
Parcel Fee Removal

At the meeting of the Lafourche Parish Fire District 8-C Board held on January 17, 2019, the Board voted 5-0, all in favor, of adopting the following resolution:

During the month of December of any year, under the guidance of the Lafourche Parish Assessor's Office and with the signatures of three board members, preferably the President, the Treasurer, and the Secretary, the board can sign the approved Parcel Fee Removal Request form. This form is to be presented to the full Board at the next meeting in the month of January for full Board approval. Full Board approval requires the signatures of all remaining, unsigned, members. If a request is brought to any member of the board from anyone else besides the Lafourche Parish Assessor's Office, the form will need full board approval, voted on at the January meeting. If the form request is supplied by the Lafourche Parish Assessor's Office, but cannot get three signatures within the month of December, the request will need to be brought for a vote before the Board at the next January meeting.

This resolution is approved and adopted by the Lafourche Fire District 8-C before a full board vote on April 17, 2019.

Faron Molaison



Lafourche Fire District 8-C
President

SIGN IN SHEET OF THE LAFOURCHE FIRE DISTRICT 8-C

BOARD MEETING

April 17, 2019


Board Members:

Faron Molaison 

Adley Peltier 

Travis Chiasson _____

Rick Wiley 

Tony Lafaso 

Guests:

Joshua Falgoust 
Print Sign

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