

Lafourche Parish Fire Protection District No. 9
Component Unit of the Lafourche Parish Government

Gheens, Louisiana

Financial Statements with Supplemental Information
December 31, 2025



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Lafourche Parish Fire Protection District No. 9
Component Unit of the Lafourche Parish Government
Gheens, Louisiana

Financial Statements
December 31, 2025

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Independent Accountants' Compilation Report

**To the Board
Lafourche Parish Fire Protection District No. 9
Component Unit of the Lafourche Parish Government
Gheens, Louisiana 70355**

Management is responsible for the accompanying financial statements of the governmental activities and major fund information of Lafourche Parish Fire Protection District No. 9, a component unit of the Lafourche Parish Government as of and for the year ended December 31, 2025, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and result of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

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 6 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

T.S. Kearns & Co., CPA
Thibodaux, Louisiana
April 23, 2026

Lafourche Parish Fire Protection District No. 9
Component Unit of the Lafourche Parish Government

Balance Sheet / Statement of Net Position
December 31, 2025

	<u>Balance Sheet</u>		<u>Statement of</u>
	<u>Governmental Fund</u>	<u>Adjustments</u>	<u>Net Position</u>
	<u>- General Fund</u>		<u>Governmental</u>
			<u>Activities</u>
ASSETS			
Cash	\$ 49,262	\$ -	\$ 49,262
Receivables			
Ad Valorem Taxes	35,076	-	35,076
State Revenue Sharing	2,397	-	2,397
Capital Assets, not being depreciated	-	6,600	6,600
Capital Assets, net of depreciation	-	423,040	423,040
Total Assets	<u>\$ 86,735</u>	<u>\$ 429,640</u>	<u>\$ 516,375</u>
LIABILITIES			
Accounts Payable	\$ 10,692	\$ -	\$ 10,692
Total Liabilities	<u>\$ 10,692</u>	<u>\$ -</u>	<u>\$ 10,692</u>
DEFERRED INFLOWS OF RESOURCES			
Ad Valorem Tax Revenue	\$ 5,509	\$ -	\$ 5,509
Total deferred inflows of resources	<u>\$ 5,509</u>	<u>\$ -</u>	<u>\$ 5,509</u>
FUND BALANCE / NET POSITION			
Net Investment in Capital Assets	\$ -	\$ 429,640	\$ 429,640
Fund Balance / Net Position - unassigned / unrestricted	70,534	-	70,534
Total Fund Balance / Net Position	<u>\$ 70,534</u>	<u>\$ 429,640</u>	<u>\$ 500,174</u>

See accountants' compilation report.

Lafourche Parish Fire Protection District No. 9
Component Unit of the Lafourche Parish Government
Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balances / Statement of Activities

For the Year Ended December 31, 2025

	Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance		Statement of Activities	
	Governmental Fund - General Fund	Adjustments	Governmental Activities	
Expenditures / Expenses:				
Public Safety - current				
Advertising	\$ 1,851	\$ -	\$ 1,851	
Contracts	6,500	-	6,500	
Fuel	384	-	384	
Insurance	44,382	-	44,382	
Office Expenses	128	-	128	
Operating Expenses	6,500	-	6,500	
Professional Fees	8,683	-	8,683	
Repairs & Maintenance	12,129	-	12,129	
Utilities	9,607	-	9,607	
Depreciation Expense	-	33,002	33,002	
Capital Outlay	11,608	(11,608)	-	
Total Expenditures / Total Expenses	\$ 101,770	\$ 21,394	\$ 123,164	
General Revenues:				
Ad Valorem Taxes	\$ 36,490	\$ -	\$ 36,490	
Revenue Sharing	7,205	-	7,205	
Fire Insurance Rebate	7,778	-	7,778	
State Grant Income	69,915	-	69,915	
Interest Revenue	450	-	450	
Miscellaneous Income	45	-	45	
Total General Revenues	\$ 121,881	\$ -	\$ 121,881	
Excess (Deficiency) of Revenues Over Expenditures	\$ 20,111	\$ (21,394)	\$ (1,283)	
Fund Balance / Net Position:				
Beginning of the Year	\$ 50,423		\$ 501,457	
End of the Year	\$ 70,534		\$ 500,174	

See accountants' compilation report.

**Lafourche Parish Fire Protection District No. 9
 Component Unit of the Lafourche Parish Government
 Reconciliation of Governmental Fund Financial Statements
 to Government-Wide Financial Statements**

For the Year Ended December 31, 2025

Total Fund Balances - Governmental Funds at December 31, 2025	\$	70,534
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not current financial		
Land	6,600	
Building, net \$113,068 accumulated depreciation	307,100	
Vehicles, net \$268,933 accumulated depreciation	100,067	
Equipment, net \$100,426 accumulated depreciation	15,873	429,640

Total Net Position - Governmental activities at December 31, 2025		500,174
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Total net changes in fund balances at December 31, 2025 per Statement of Revenues, Expenditures, and Changes in Fund Balances		20,111
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Total change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital assets purchased	11,608	
Depreciation expense	(33,002)	(21,394)

Change in Net Position - Governmental activities at December 31, 2025	\$	(1,283)
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See accountants' compilation report.

Lafourche Parish Fire Protection District No. 9
Component Unit of the Lafourche Parish Government

Budgetary Comparison Schedule
General Fund - Non-GAAP (Cash) Basis
For the Year Ended December 31, 2025

	<u>Original Budget</u>	<u>Amended / Final Budget</u>	<u>Actual (See Note below)</u>	<u>Variance - favorable (unfavorable)</u>
Revenues:				
Ad Valorem Taxes	\$ 40,000	\$ 40,319	\$ 40,319	\$ -
Revenue Sharing	7,300	7,211	7,211	-
Fire Insurance Rebate	7,500	7,778	7,778	-
State Grant Income	56,800	69,915	69,915	-
Interest Revenue	300	450	450	-
Miscellaneous Income	-	45	45	-
Total Revenues	<u>\$ 111,900</u>	<u>\$ 125,716</u>	<u>\$ 125,716</u>	<u>\$ -</u>
Expenditures:				
Advertising	\$ 2,000	\$ 1,605	\$ 1,605	\$ -
Contracts	4,500	6,500	6,500	-
Fuel	-	384	384	-
Insurance	32,000	34,342	34,342	-
Office Expenses	300	128	128	-
Professional Fees	4,000	8,683	8,683	-
Repairs & Maintenance	10,000	13,953	13,953	-
Utilities	7,000	9,201	9,201	-
Operating Expenses	6,000	6,500	6,500	-
Capital Outlay	15,000	11,608	11,608	-
Total Expenditures	<u>\$ 80,800</u>	<u>\$ 92,903</u>	<u>\$ 92,903</u>	<u>\$ -</u>
Excess (deficiency) of Revenues Over Expenditures	31,100	32,814	32,814	-
Fund balance, beginning	<u>16,000</u>	<u>16,448</u>	<u>16,448</u>	-
Fund balance, ending	<u>\$ 47,100</u>	<u>\$ 49,262</u>	<u>\$ 49,262</u>	-

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

See accountants' compilation report.

Lafourche Parish Fire Protection District No. 9
Component Unit of the Lafourche Parish Government
Gheens, Louisiana

For the Year Ended December 31, 2025

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

Agency Head Name: Harris Griffin - Chairman

Purpose	Amount
Salary	\$0
Benefits - insurance	0
Benefits - retirement	0
Benefits - other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See accountants' compilation report.

Lafourche Parish Fire Protection District No. 9
Component Unit of the Lafourche Parish Government
Gheens, Louisiana

Schedule of Findings and Corrective Action Plan &
Schedule of Prior Year Findings
December 31, 2025

Current year findings

No current year findings.

Prior year findings

No prior year findings.