

**CROWLEY SERVICE AREA  
FIRE PROTECTION DISTRICT NO. 11  
CROWLEY, LOUISIANA**

FINANCIAL REPORT

As of December 31, 2023

THIBODEAUX ACCOUNTING COMPANY  
A LIMITED LIABILITY COMPANY  
POST OFFICE BOX 34  
RAYNE, LOUISIANA 70578

**CROWLEY SERVICE AREA  
FIRE PROTECTION DISTRICT NO. 11  
CROWLEY, LOUISIANA**

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# THIBODEAUX ACCOUNTING COMPANY

A LIMITED LIABILITY COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Management of  
Crowley Service Area Fire Protection  
District No. 11  
Crowley, Louisiana

### *Opinions*

We have audited the accompanying financial statements of the governmental activities and each major fund of the Crowley Service Area Fire Protection District No. 11 (the District), a component unit of the Acadia Parish Policy Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of December 31, 2023, and the respective changes in its financial position for the year then ended in accordance with accounting principles generally acted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

### *Auditor's Responsibility for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that,

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individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain and understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Management has omitted the management's discussion and analysis information 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 (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in United States of America require that the budgetary comparison information on page 23 be presented to supplement the basic financial statements. Such 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer on page 25, as required by the State of Louisiana, is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of compensation, benefits, and other payments to agency head or chief executive officer is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including

Crowley Service Area Fire Protection  
District No. 11

comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2024 on our consideration of the Crowley Service Area Fire Protection District No. 11's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.



***Thibodeaux Accounting Company***  
A Limited Liability Company

Rayne, Louisiana  
May 29, 2024

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

**CROWLEY SERVICE AREA  
FIRE PROTECTION DISTRICT NO. 11  
CROWLEY, LOUISIANA**

STATEMENT OF NET POSITION  
December 31, 2023

With Comparative Actual Amounts for Year Ended December 31, 2022

<u>ASSETS</u>	<u>GOVERNMENTAL ACTIVITIES</u>	
	2023	(Memo Only) 2022
Current Assets:		
Cash and cash equivalents	\$ 132,328	\$ 139,519
Prepaid expenses	1,969	1,950
Grants receivable	10,119	-
Parcel fees receivable, net	157,300	113,282
Total current assets	\$ 301,716	\$ 254,751
Noncurrent Assets:		
Restricted assets	\$ -	\$ 77,108
Capital assets (net)	405,618	454,257
Total noncurrent assets	\$ 405,618	\$ 531,365
Total Assets	\$ 707,334	\$ 786,116
<u>LIABILITIES</u>		
Current Liabilities:		
Overdrawn cash	\$ -	\$ -
Accounts and other payables	8,760	9,166
Bonds payable	-	76,000
Total current liabilities	\$ 8,760	\$ 85,166
Long-Term Liabilities:		
Bonds payable	\$ -	\$ -
Total long-term liabilities	\$ -	\$ -
Total Liabilities	\$ 8,760	\$ 85,166
<u>NET POSITION</u>		
Net investment in capital assets	\$ 405,618	\$ 378,257
Restricted for capital projects	-	-
Restricted for debt service	-	77,108
Unrestricted	292,956	245,585
Total Net Position	\$ 698,574	\$ 700,950

The Accompanying Notes Are An Integral Part of  
These Financial Statements



**CROWLEY SERVICE AREA  
FIRE PROTECTION DISTRICT NO. 11  
CROWLEY, LOUISIANA**

**STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2023**

With Comparative Actual Amounts for Year Ended December 31, 2022

	GOVERNMENTAL ACTIVITIES	
	2023	(Memo Only) 2022
<u>EXPENSES</u>		
General Government:		
Finance and administration	\$ 146,656	\$ 128,359
Interest on long-term debt	1,109	3,313
Loss on sale of assets	-	-
Depreciation	48,639	46,191
Total Expenses	\$ 196,404	\$ 177,863
 <u>GENERAL REVENUES</u>		
Parcel fees	\$ 157,300	\$ 156,150
Intergovernmental revenue - fire insurance rebate	25,437	29,974
Interest income	1,022	552
Miscellaneous income	150	26,226
Grant income	10,119	-
Total General Revenues	194,028	\$ 212,902
Change in Net Position	\$ (2,376)	\$ 35,039
Net Position, Beginning of Year	700,950	665,911
Net Position, End of Year	\$ 698,574	\$ 700,950

The Accompanying Notes Are An Integral Part Of  
These Financial Statements

**FUND FINANCIAL STATEMENTS (FSS)**

**CROWLEY SERVICE AREA  
FIRE PROTECTION DISTRICT NO. 11  
CROWLEY, LOUISIANA**

BALANCE SHEET - GOVERNMENTAL FUNDS  
December 31, 2023

With Comparative Actual Amounts for Year Ended December 31, 2022

<u>ASSETS</u>	General Fund	Debt Service Fund	Total (Memorandum Only)	
			2023	2022
Current Assets:				
Cash and cash equivalents	\$ 132,328	\$ -	\$ 132,328	\$ 139,519
Restricted assets	-	-	-	77,108
Prepaid expenses	1,969	-	1,969	1,950
Grant receivable	10,119	-	10,119	-
Parcel fees receivable, net	157,300	-	157,300	113,282
 Total Assets	 <u>\$ 301,716</u>	 <u>\$ -</u>	 <u>\$ 301,716</u>	 <u>\$ 331,859</u>
 <u>LIABILITIES &amp; FUND BALANCES</u>				
Current Liabilities:				
Overdrawn cash	\$ -	\$ -	\$ -	\$ -
Accounts and other payables	8,760	-	8,760	9,166
 Total Current Liabilities	 <u>\$ 8,760</u>	 <u>\$ -</u>	 <u>\$ 8,760</u>	 <u>\$ 9,166</u>
Fund Balances:				
Restricted for debt service	\$ -	\$ -	\$ -	\$ 77,108
Nonspendable, prepaid expenses	1,969	-	1,969	1,950
Unassigned	290,987	-	290,987	243,635
 Total Fund Balances	 <u>\$ 292,956</u>	 <u>\$ -</u>	 <u>\$ 292,956</u>	 <u>\$ 322,693</u>
 Total Liabilities and Fund Balances	 <u>\$ 301,716</u>	 <u>\$ -</u>	 <u>\$ 301,716</u>	 <u>\$ 331,859</u>

The Accompanying Notes Are An Integral Part of  
These Financial Statements

**CROWLEY SERVICE AREA  
FIRE PROTECTION DISTRICT NO. 11  
CROWLEY, LOUISIANA**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
December 31, 2023

	2023
Total fund balance for governmental funds	\$ 292,956
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Buildings, net of \$66,086 accumulated depreciation	305,550
Building improvements, net of \$32,324 accumulated depreciation	10,205
Equipment, net of \$214,937 accumulated depreciation	89,863
Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Bonds, notes payable, and capital leases	-
Total net position of governmental activities	\$ 698,574

The Accompanying Notes Are An Integral Part of  
These Financial Statements

**CROWLEY SERVICE AREA  
FIRE PROTECTION DISTRICT NO. 11  
CROWLEY, LOUISIANA**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
For the Year Ended December 31, 2023

With Comparative Actual Amounts for Year Ended December 31, 2022

<u>REVENUES</u>	General	Debt Service	Total (Memorandum Only)	
	Fund	Fund	2023	2022
Parcel fees	\$ 157,300	\$ -	\$ 157,300	\$ 156,150
Intergovernmental revenues - fire insurance rebate	25,437	-	25,437	29,974
Grant income	10,119	-	10,119	-
Miscellaneous income	150	-	150	26,226
Interest income	1,022	-	1,022	552
Total Revenues	<u>\$ 194,028</u>	<u>\$ -</u>	<u>\$ 194,028</u>	<u>\$ 212,902</u>
 <u>EXPENDITURES</u>				
General Government:				
Finance and administration	\$ 146,656	\$ -	\$ 146,656	\$ 128,359
Capital outlay	-	-	-	14,771
Debt Service:				
Principle retirement	-	76,000	76,000	75,000
Interest and fiscal changes	-	1,109	1,109	3,313
Total Expenditures	<u>\$ 146,656</u>	<u>\$ 77,109</u>	<u>\$ 223,765</u>	<u>\$ 221,443</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 47,372</u>	<u>\$ (77,109)</u>	<u>\$ (29,737)</u>	<u>\$ (8,541)</u>
 OTHER FINANCING SOURCES (USES)				
Bond proceeds	\$ -	\$ -	\$ -	\$ -
Transfers in	-	77,109	77,109	78,313
Transfers out	(77,109)	-	(77,109)	(78,313)
Total other financing sources and uses	<u>\$ (77,109)</u>	<u>\$ 77,109</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ (29,737)	\$ -	\$ (29,737)	\$ (8,541)
Fund Balance, Beginning of Year	<u>322,693</u>	<u>-</u>	<u>322,693</u>	<u>331,234</u>
Fund Balance, End of Year	<u><u>\$ 292,956</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 292,956</u></u>	<u><u>\$ 322,693</u></u>

The Accompanying Notes Are An Integral Part Of  
These Financial Statements

**CROWLEY SERVICE AREA**  
**FIRE PROTECTION DISTRICT NO. 11**  
CROWLEY, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE TO CHANGE IN NET POSITION FOR THE  
STATEMENT OF ACTIVITIES  
December 31, 2023

	<u>2023</u>
Net change in fund balance - governmental fund	\$ (29,737)
Amounts reported for governmental activities in the statement of activities are different because:	
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.	
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	-
Depreciation expense for the year then ended	(48,639)
Debt principal repayment	<u>76,000</u>
Change in net position for statement of activities	<u>\$ (2,376)</u>

The Accompanying Notes Are An Integral Part of  
These Financial Statements

**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2023**

**Note 1. Summary of Significant Accounting Policies:**

**(A) Financial Reporting Entity**

The Crowley Service Area Fire Protection District No 11 was created as a fire protection district by resolution of the Police Jury of the Parish of Acadia, State of Louisiana on January 15, 2013 to provide fire protection services for certain rural areas outside of the City of Crowley. The District officially opened for operations on December 1, 2014. The district shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The district shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary or proper for effective fire prevention and control.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Acadia Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Acadia Parish Government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Acadia Parish Government.
2. Organizations for which the Acadia Parish Government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The district was determined to be a component unit of the Acadia Parish Police Jury financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Acadia Parish Policy Jury maintains fiscal and budgetary control over the District and must approve any holding of an election or incurring of debt or levy of any taxes or parcel fees by the board.

**(B) Basis of Presentation**

The accompanying basic financial statements of the Crowley Service Area Fire Protection District No. 11 (hereafter referred to as the District) have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2023**

**(C) Fund Accounting**

The District uses funds to maintain its financial records and report the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds**

Governmental funds account for all or most of the District's general activities including the collection and disbursements of specific or legally restrictive monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District. The following is a description of the District's governmental funds:

- a. General Fund – the primary operating fund of the District and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District policy.
- b. Debt Service Fund – accounts for transactions related to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the General Long-Term Debt Account Group.

**(D) Measurement Focus, Basis of Accounting and Financial Statement Presentation**

**Fund Financial Statements**

The amounts reflected in the Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financial sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to the government-wide view of the District's operations.

The amounts reflected in the Governmental Funds use the modified accrual basis of accounting. Under this basis of accounting, revenues are generally recognized when they both become measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the year end. Ad valorem tax revenue and insurance rebate revenue are recorded when due. Substantially, all other revenues are recorded when received.



**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2023**

Expenditures (including capital outlays) are generally recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due.

**Government-Wide Financial Statements**

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the financial activities of the Crowley Service Area Fire Protection District No. 11 as a whole. These statements include all the non-fiduciary activities of the District. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem or property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**(E) Capital Assets**

Capital assets, which include property, plant and equipment, are reported in the applicable government-wide financial statements, capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$2,500 for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	10 - 40 years
Equipment	5 - 15 years

**(F) Fund Balance - Fund Financial Statements -**

Crowley Service Area Fire Protection District No. 11 classifies fund balances of the governmental funds as follows:

*Nonspendable-* funds that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted-* funds 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.

*Committed-* funds that are constrained by limitations that the government imposes on itself. These amounts are imposed at the highest level of authority. These amounts are binding unless removed in the same manner that it was imposed and any action must be taken prior to year-end.

**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2023**

*Assigned-* funds whose intended use has been established. These amounts can be, but are not required to be, imposed at the highest level of authority. They do not have to be binding and action does not have to be taken prior to year-end.

*Unassigned-* all other spendable amounts.

The District considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The District also considers committed fund balances to be spent first when other unrestricted fund balance classification are available for use.

**(G) Deferred Outflows and Deferred Inflows**

The District has determined that they have no deferred outflows or inflows as defined by GASB Statement No. 65.

**(H) Net Position - Government-Wide Statements**

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The District reports three categories of net position as follows:

1. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows or resources attributable to the acquisition, constructions, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.
2. Restricted net position – net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the District's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
3. Unrestricted net position – consist of all other net position that does not meet the definition of the above two components and is available for general use by the District.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies restricted resources first, then unrestricted resources as they are needed.

**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2023**

(I) 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 disclosure 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 vary from those estimates.

(J) Budgets

The District prepares a budget for the General Fund and uses the following budget practices:

1. A preliminary budget for the ensuing year is prepared prior to December 31 of each year and is made available for public inspection at least fifteen days prior to the December meeting.
2. After completion of all action necessary to finalize and implement the budget, the budget is adopted by vote at a meeting.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. The budget is established and controlled by the board at the object level of expenditure. All changes in the budget must be approved by the board.
5. All budget amendments require approval of the board. Those amendments are reflected in the budgetary comparisons included in the accompanying financial statements.

(K) Encumbrances

Encumbrance accounting is employed as an extension of the formal budgetary process. Under this method, purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation. Any encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures of liabilities. There were no encumbrances outstanding at December 31, 2023 as the District does not utilize this method.

(L) Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2023**

**Note 2. Cash and Investments**

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2023, the District had cash and interest-bearing deposits (book balances) totaling \$132,328 as follows:

Demand deposits	\$81,731
Time deposits	<u>\$50,597</u>
Total	\$132,328

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District'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 always equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the District 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, 2023, are secured as follows:

Bank Balances	<u>\$ 224,598</u>
Federal deposit insurance	<u>\$ 224,598</u>

The District did not have any funds that 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 District's name. The District does not have a policy for custodial credit risk.

**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2023

**Note 3. Capital Assets**

Capital assets and depreciation activities as of and for the year ended December 31, 2023 are as follows:

	2023			Balance 12/31/2023
	12/31/2022	Additions	Retirements	
Governmental activities:				
Capital assets being depreciated				
Buildings	\$ 371,637	\$ -	\$ -	\$ 371,637
Building Improvements	42,529	-	-	42,529
Equipment	304,801	-	-	304,801
Total capital assets being depreciated	<u>\$ 718,967</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 718,967</u>
Less accumulated depreciation for:				
Buildings	\$ 54,948	\$ 11,138	\$ -	\$ 66,086
Building Improvements	29,132	3,194	-	32,326
Equipment	180,630	34,307	-	214,937
Total accumulated depreciation	<u>\$ 264,710</u>	<u>\$ 48,639</u>	<u>\$ -</u>	<u>\$ 313,349</u>
Total capital assets	<u>\$ 454,257</u>	<u>\$ (48,639)</u>	<u>\$ -</u>	<u>\$ 405,618</u>

Total depreciation expense for the year ended December 31, 2023 was \$48,638.

**Note 4. Parcel Fees**

Parcel fees attach as an enforceable lien on property as of January 1 of each year. Billed parcel fees are due by December 31, becoming delinquent on January 1 of the following year. The fees are based on property improvements determined by the Tax Assessor of Acadia Parish and are collected by the Acadia Parish Sheriff. The taxes are remitted to the District net of deductions for Pension Fund contributions.

Parcel fees are budgeted and the revenue is recognized in the year they are billed.

A 10-year parcel fee of one hundred dollars per improvement was passed by the voters of the District in November, 2022 for the funding of fire protection for a period of ten (10) years, beginning with the year 2023 and ending with the year 2033. The fee was for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in the district, including fire trucks, and paying the cost of obtaining water for fire protection purposes. For the year ended December 31, 2023, parcel fees levied totaled \$157,300, all of which is considered collectible.

**Note 5. Bonds**

On October 1, 2018, a resolution authorizing the incurring of debt and issuance of One Hundred Thousand Dollars (\$100,000) of Certificates of Indebtedness, Series 2018, by the Crowley Service Area Fire Protection

**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2023**

District No. 11 was passed. These bonds were issued for the purpose of paying costs of acquiring and constructing fire protection facilities and equipment and paying costs of issuance of the certificates. The Certificates were dated December 19, 2018. Certificates totaling \$100,000 have an interest rate of 3.750% payable semiannually on April 1 and October 1 of each year commencing on April 1, 2019.

The Certificates mature serially on April 1, of each year through 2023 and are secured by and payable from a pledge and dedication of the excess annual revenues of the District.

The Certificates are callable for redemption in full or in part at any time, and, it in part, in inverse order of maturity, at the principal amount thereof, plus accrued interest to the date of redemption. Official notice of such call of any of the Certificates for redemption shall be given by means of first class mail, postage prepaid, by notice deposited in the United States mail not less than fifteen (15) days prior to the redemption date addressed to the registered owner of each Certificate to be redeemed at his address as shown on the registration books of the Paying Agent.

On October 16, 2013, a resolution authorizing the incurring of debt and issuance of Five Hundred Thousand Dollars (\$500,000) of Certificates of Indebtedness, Series 2013, by the Crowley Service Area Fire Protection District No. 11 was passed. These bonds were issued for the purpose of paying costs of acquiring and constructing fire protection facilities and equipment and paying costs of issuance of the certificates. The Certificates were dated December 10, 2013. Certificates totaling \$425,000 have an interest rate of 2.60% payable semiannually on April 1 and October 1 of each year commencing on April 1, 2014. Certificates totaling \$75,000 bear no interest and are payable annually on April 1 of each year commencing on April 1, 2014.

The Certificates mature serially on April 1, of each year through 2023 and are secured by and payable from a pledge and dedication of the excess annual revenues of the District.

The Certificates maturing on April 1, 2014 and thereafter are callable for redemption in full or in part at any time, on or after April 1, 2014 and if in part, in inverse order of maturity, at the principal amount thereof, plus accrued interest to the date of redemption. Official notice of such call of any of the Certificates for redemption shall be given by means of first class mail, postage prepaid, by notice deposited in the United States mail not less than fifteen (15) days prior to the redemption date addressed to the registered owner of each Certificate to be redeemed at his address as shown on the registration books of the Paying Agent.

**Note 6. Changes in General Long-Term Debt**

	Balance January 1, 2023	Increases	Decreases	Balance December 31, 2023
Governmental activities:				
Certificates of Indebtedness, Series 2018	\$ 21,000	\$ -	\$ (21,000)	\$ -
Certificates of Indebtedness, Series 2013	55,000	-	(55,000)	-
Total	\$ 76,000	\$ -	\$ (76,000)	\$ -

**Note 7. Compensated Absences**

The District does not have any paid employees; therefore, it does not have a formal leave policy.

**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2023

**Note 8. Risk Management**

The District is exposed to certain risks of losses such as property damage, liability issues, and other potential losses that may occur. The District minimizes its losses by purchase of commercial insurance. The District's exposure over the amount of insurance is considered to be immaterial.

**Note 9. Lease**

A lease was signed with Lawson Land Company to lease the land that the District's facility is located. The lease was dated July 10, 2014 and is for a term of ninety-nine (99) years commencing on January 1, 2014 and continuing year to year for so long as the premises are used as a fire station or until the end of the specified term. Upon giving 180 days of their intent to renew, the District may renew the lease for an additional ninety-nine (99) years.

A lease was signed with Charles Broussard, Sr. to lease the land that a new facility will be located. The lease was dated September 8, 2016 and is for a term of ninety-nine (99) years commencing on October 1, 2016 and continuing year to year for so long as the premises are used as a fire station or until the end of the specified term. Upon giving 180 days of their intent to renew, the District may renew the lease for an additional ninety-nine (99) years.

**Note 10. Litigation**

As of December 31, 2023, there was no litigation or claims against the District.

**Note 11. Related Party Transactions**

There were no related party transactions during the period ended December 31, 2023.

**Note 12. Evaluation of Subsequent Events**

Subsequent events have been evaluated through May 29, 2024. This date represents the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTAL INFORMATION**



**CROWLEY SERVICE AREA  
FIRE PROTECTION DISTRICT NO. 11  
CROWLEY, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND**

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	2023			Variance Favorable (Unfavorable)	(Memo Only) 2022 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Income - parcel fees	\$ 155,000	\$ 156,650	\$ 157,300	\$ 650	\$ 156,150
Insurance rebate	28,000	25,437	25,437	-	29,974
Miscellaneous income	-	150	150	-	26,226
Grant income	-	10,000	10,119	119	
Interest	250	373	1,022	649	552
Total Revenues	<u>\$ 183,250</u>	<u>\$ 192,610</u>	<u>\$ 194,028</u>	<u>\$ 1,418</u>	<u>\$ 212,902</u>
Expenditures:					
Current					
General government	\$ 109,600	\$ 144,013	\$ 146,656	\$ (2,643)	\$ 128,359
Capital outlay	-	-	-	-	14,771
Total Expenditures	<u>\$ 109,600</u>	<u>\$ 144,013</u>	<u>\$ 146,656</u>	<u>\$ (2,643)</u>	<u>\$ 143,130</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 73,650</u>	<u>\$ 48,597</u>	<u>\$ 47,372</u>	<u>\$ (1,225)</u>	<u>\$ 69,772</u>
Other sources (uses)					
Bond proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers in	-	-	-	-	-
Operating transfers out	<u>(80,000)</u>	<u>(80,000)</u>	<u>(77,109)</u>	<u>2,891</u>	<u>(78,313)</u>
Total other sources (uses)	<u>\$ (80,000)</u>	<u>\$ (80,000)</u>	<u>\$ (77,109)</u>	<u>\$ 2,891</u>	<u>\$ (78,313)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (6,350)	\$ (31,403)	\$ (29,737)	\$ 1,666	\$ (8,541)
Fund Balances - Beginning of year	<u>322,693</u>	<u>322,693</u>	<u>322,693</u>	<u>-</u>	<u>331,234</u>
Fund Balances - End of year	<u>\$ 316,343</u>	<u>\$ 291,290</u>	<u>\$ 292,956</u>	<u>\$ 1,666</u>	<u>\$ 322,693</u>

The Accompanying Notes Are An Integral Part of  
These Financial Statements

**OTHER SUPPLEMENTARY INFORMATION**

**CROWLEY SERVICE AREA**  
**FIRE PROTECTION DISTRICT NO. 11**  
CROWLEY, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
For the Year Ended December 31, 2023

Agency Head Name: Glenn Hebert, Chairman

<b>Purpose</b>	<b>Amount</b>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	77
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-
	<hr/>
	\$ 77

See independent auditor's report.

**COMPLIANCE, INTERNAL CONTROL  
& OTHER INFORMATION**

# THIBODEAUX ACCOUNTING COMPANY

A LIMITED LIABILITY COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

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P. O. BOX 34 • 801 THE BOULEVARD, SUITE B • RAYNE, LOUISIANA 70578 • (337) 334-7251 FAX (337) 334-7002

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors and Management of  
Crowley Service Area Fire Protection  
District No. 11  
Crowley, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Crowley Service Area Fire Protection District No. 11 as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Crowley Service Area Fire Protection District No. 11's basic financial statements and have issued our report thereon dated May 29, 2024.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Crowley Service Area Fire Protection District No. 11's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Crowley Service Area Fire Protection District No. 11's internal control. Accordingly, we do not express an opinion on the effectiveness of the Crowley Service Area Fire Protection District No. 11's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and corrective action plan at 2023-1 that we consider to be significant deficiencies.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Crowley Service Area Fire Protection District No. 11's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and it is described in the accompanying schedule of findings and corrective action plan at 2023-2.

### **Crowley Service Area Fire Protection District No. 11's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Crowley Service Area Fire Protection District No. 11's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



**Thibodeaux Accounting Company**  
A Limited Liability Company

Rayne, Louisiana  
May 29, 2024

**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2023

2022-1 The Fire District has no employees. A board is appointed and maintains all financial records. Due to this fact, the Fire District did not have adequate segregation of duties to provide effective internal control.

Recommendation: No action is recommended.

Status: Unresolved.

2022-2 The District failed to comply with bond requirements related to the sinking fund.

Recommendation: The District should obtain an understanding of the bond requirements and comply with them.

Status: Resolved.

2022-3 Failure to file insurance claim.

Recommendation: The District should have written policies and procedures which ensure that all claims are handled timely and properly in the best interest of the District to avoid a legal and financial liability which exceeds their means causing an inability to continue service.

Status: Resolved.

**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

Schedule of Current Year Findings and  
Management's Responses and Corrective Action Plan  
For the Year Ended December 31, 2023

PART I. SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Auditor's Report

An unmodified opinion has been issued on the basic financial statements of the Crowley Service Area Fire Protection District No. 11 as of and for the year ended December 31, 2023.

Internal Control - Financial Reporting

There was one significant deficiency in internal control on financial reporting that was disclosed during the audit of the financial statements for the period ended December 31, 2023 and it is identified as 2023-1.

Material Noncompliance – Financial Reporting

There was one instance of noncompliance that was disclosed during the audit of the financial statements for the period ended December 31, 2023, and it is identified as 2023-2.

PART II. FINDING RELATING TO AN AUDIT IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

2023-1 Inadequate Segregation of Duties

Finding: The Fire District has no employees. A board is appointed and maintains all financial records. Due to this fact, the Fire District did not have adequate segregation of duties to provide effective internal control.

Cause: The condition is due to economic and space limitations.

Recommendation: No action is recommended.

Response: Management concurs.

Planned Corrective Action: None as this condition is common to most agencies of this type with limited resources and is difficult to resolve due to the funding limitations.

2023-2 Ethics Course Violation

Finding: A district employee did not complete the one hour ethics course as required by Louisiana Revised Statute 42:1170.

Cause: The bookkeeper informed all employees about the ethics requirement but one employee failed to complete the course.

Recommendation: The District should educate themselves on Louisiana Revised Statute 42:1170 and comply with it in the future.



**CROWLEY SERVICE AREA FIRE PROTECTION  
DISTRICT NO. 11  
CROWLEY, LOUISIANA**

Schedule of Current Year Findings and  
Management's Responses and Corrective Action Plan  
For the Year Ended December 31, 2023

Response: Management concurs.

Planned Corrective Action: Management will ensure that all employees complete the ethics course as required.