

# OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH



## PUBLIC AUDIT REPORT

TERRYTOWN VOLUNTEER FIRE COMPANY

**2021-0006**

AUDIT SECTION  
ISSUED 2/11/2022



**OFFICE OF INSPECTOR GENERAL  
JEFFERSON PARISH**

DAVID N. MCCLINTOCK  
INSPECTOR GENERAL



Date: 02/11/2022

To: The Citizens of Jefferson Parish

From: David McClintock, Inspector General

Re: Audit Report #2021-0006 – Terrytown Volunteer Fire Company

The Jefferson Parish Office of Inspector General (“JPOIG”) performed an audit to assess risks and controls by audit testing over the six (6) key areas: (1) operating expenditures, (2) payroll, (3) fuel expenditures, (4) equipment, (5) cash-in-bank, and (6) compliance. This was identified as an emergent audit and was added mid-year to the JPOIG’s 2021 audit workload.

The objectives of this report were:

1. To determine the adequacy of internal controls aimed to ensure that public funds received are spent in accordance with all governing laws and regulations and the fire district millage restrictions; and
2. To assess the fire company’s compliance with the current fire services contract with Jefferson Parish.

The results of the audit identified a lack of written standard fiscal policies and procedures over public funds, written approval on all invoices, and compliance with the Parish’s contract regarding the length of service awards program.

The two observations and two findings are enumerated in “Attachment A” and include specific elements directed to the Terrytown Volunteer Fire Company (“TVFC”) and Administration. The parish confidential report dated 11/15/2021 received a written response from the Parish Administration. The nonparish confidential draft report dated 01/03/2022 received a written response from the TVFC. See table on next page for the results of the responses.

<b>Responses</b>			
<b>Finding/Observation</b>	<b>Topic</b>	<b>Parish Admin</b>	<b>TVFC</b>
Observation #1	Lack of written approval on invoices	No Position	No Position
Observation #2	Vehicle titled in the TVFC's name	No Position	Accepted
Finding #1 (a)	Lack of Compliance with the Parish Contract (Inventory)	Accepted	Accepted
Finding #1 (b)	Lack of Compliance with the Parish Contract (Length of Service Awards)	Accepted	Rejected
Finding #2	Lack of Adequate Fiscal Policies and Procedures	Accepted	No Position

Please see Attachment F for the Parish Administration’s response and Attachment G for the TVFC’s response.

The JPOIG would like to thank the management and staff of the TVFC and the Administration for their assistance and cooperation throughout this audit.

Sincerely,



David McClintock  
Inspector General

# TERRYTOWN VOLUNTEER FIRE COMPANY

## 2021-0006

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## OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

DAVID N. MCCLINTOCK  
INSPECTOR GENERAL



### EXECUTIVE SUMMARY

The Jefferson Parish Office of Inspector General (“JPOIG”) has completed an audit of the Terrytown Volunteer Fire Company (“TVFC”). This engagement was a 2021 emergent audit.

#### Objectives

The objectives of this audit were to:

1. To determine the adequacy of internal controls aimed to ensure that public funds received are spent in accordance with all governing laws and regulations and the fire district millage restrictions; and
2. To assess the fire company’s compliance with the current fire services contract with Jefferson Parish.

#### Audit Results

Collectively, the JPOIG recognizes that from a fiscal accountability perspective the TVFC generally incorporates adequate fiscal controls. However, the TVFC lacks fiscal policies and procedures, which continues to present an ongoing risk to the TVFC and the Parish.

The JPOIG’s analysis of the TVFC found \$11,950.00 in questioned costs related to non-compliance with the fire protection agreement with the Parish. See Table 5 in report for summary of questioned costs. Two findings and recommendations were noted due to the lack standardized policies and procedures, and overall lack of compliance with the existing agreement with the Parish. Two observations were noted regarding lack of management approval of invoices, and one vehicle that currently is not titled in the District’s name.

#### Recommendations

The JPOIG issued two observations and two findings, each with a recommendation. The findings are:

1. Lack of Compliance with the Parish Contract; and
2. Lack of Adequate Fiscal Policies and Procedures.

The JPOIG observations, findings, and recommendations follow the report and are found at ***Attachment A.***

The JPOIG would like to thank the Parish Administration for their assistance with this audit.





**OFFICE OF INSPECTOR GENERAL  
JEFFERSON PARISH**



DAVID N. McCLINTOCK  
INSPECTOR GENERAL

<b>Date of Report:</b> 02/11/2022	<b>PUBLIC AUDIT REPORT</b>	<b>Case:</b> 2021-0006
<b>Period of Audit:</b> 07/01/2019 - 06/30/2021	<b>Report By:</b> JPOIG Staff	<b>Status:</b> Public
<u><b>Subject of Audit</b></u> Terrytown Volunteer Fire Company		

**INTRODUCTION**

Pursuant to JPCO § 2-155.10(11) (a), the Jefferson Parish Office of Inspector General (“JPOIG”) initiated an audit based upon information obtained from a confidential source of the Terrytown Volunteer Fire Company (“TVFC”). This was identified as an emergent audit and was added mid-year to the JPOIG’s 2021 audit workload.

**OBJECTIVES**

The audit objectives were as follows:

1. To determine the adequacy of internal controls aimed to ensure that public funds received are spent in accordance with all governing laws and regulations and the fire district millage restrictions; and
2. To assess the fire company’s compliance with the current fire services contract with Jefferson Parish.

**SCOPE AND METHODOLOGY**

**Scope**

The audit period is 07/01/2019 through 06/30/2021. The JPOIG audited the books, records, and bank accounts funded by Parish millage revenue for the identified audit period. The audit did not extend to transactions or bank accounts containing private revenue, e.g. non-public source.<sup>1</sup>

**Methodology**

The JPOIG developed and followed an audit program to assess risks and controls by audit testing over the six (6) key areas: (1) operating expenditures, (2) payroll, (3) fuel expenditures, (4) equipment, (5) cash-in-bank, and (6) compliance.

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<sup>1</sup> TVFC maintain two accounts containing private funds: (1) Capital One Regular (Dept 2), private donations and (2) Gulf Coast Auxillary (Dept 2), private donations.

## **Standards**

The JPOIG conducted the audit in accordance with the International Professional Practices Framework (“IPPF”), promulgated by the Institute of Internal Auditors (“IIA”). These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## **Acronyms**

The following acronyms are used in this document.

<b>Parish</b>	Jefferson Parish
<b>JPOIG</b>	Jefferson Parish Office of Inspector General
<b>VFC</b>	Volunteer Fire Company
<b>TVFC</b>	Terrytown Volunteer Fire Company
<b>OFS</b>	Office of Fire Services

## **BACKGROUND**

The TVFC is a Louisiana non-profit corporation and a 501(c)(3).<sup>2</sup> The TVFC provides fire prevention and suppression services in Jefferson Parish Fire Protection District No. 5. The TVFC has four separate stations:

1. Station 51 (Headquarters), Terrytown;
2. Station 52, Gretna;
3. Station 53, Gretna; and
4. Station 54, Gretna.

The fire company is funded through a District-wide millage; currently at 20 mills. The Parish makes monthly transfers of \$240,000 (\$2,880,000 annually) to the TVFC as per the contract, which carries a 10-year term.<sup>3</sup> The Parish contracts with the TVFC to perform fire services within its designated geographical area on the West Bank.

## **DATA ANALYSIS**

The JPOIG requested records from the TVFC for the period 07/01/2019 through 06/30/2021. These requests returned the following information to the JPOIG: (1) a general ledger and trial balance (electronic copy); (2) financial statements for the period of review; (3) supporting documents (invoices, receipts, etc.) for operating expenditures and payroll expenditures; (4) a listing of all vehicles and equipment; and (5) current titles and registration certificates for same. If available, copies of the TVFC’s current fiscal policies and procedures were also obtained.

Using this data, the JPOIG performed an analysis of areas A through G listed below:

- A. Cash in Bank;
- B. Operating Expenditures;
- C. Payroll;

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<sup>2</sup> According to the La. Secretary of State, the TVFC is a registered non-profit corporation in good standing. According to the Internal Revenue Services website, the TVFC is a registered 501(c)(3).

<sup>3</sup> Attachment B, Fire Protection Agreement, dated 04/04/2018.



- D. Fuel Expenditures;
- E. Equipment;
- F. Compliance with Applicable Laws and the Parish Contract; and
- G. Office of Fire Services: Management and Oversight of VFCs.

**A. Cash in Bank**

The TVFC maintains a total of four bank accounts: three accounts are held with Capital One Bank and one is held with Gulf Coast Bank. The three Capital One bank accounts are titled, “Payroll,” “Special (Dept. 1),” and “Regular (Dept. 2).” The Gulf Coast bank account is titled “Auxiliary (Dept. 2).”<sup>4</sup> The purpose and source of funds for each is listed in the table below:

<b>Bank</b>	<b>Account</b>	<b>Funding Source</b>	<b>Purpose</b>	<b>Balance as of 02/28/2021</b>
Capital One	Payroll	JP Fire Dist. Millage	Employee Pay	\$105,795.89
Capital One	Special (Dept. 1)	JP Fire Dist. Millage	Operating Expenses	\$1,816,114.37
Capital One	Regular (Dept. 2)	Donations	Social Account	\$399,608.28
Gulf Coast	Auxiliary (Dept. 2)			\$4,717.54
<b>Total</b>				<b>\$2,326,236.08</b>

The following individuals show up as signers on checks:

- TVFC’s Board President – Michael Burt;
- TVFC’s Board Chairman – Sherwood Parker; and
- TVFC’s Treasurer – William Townsend.

The JPOIG requested bank reconciliations for the above accounts containing public funds. The Administrator prepares the monthly bank account reconciliations which are reviewed and signed by the Treasurer. All of the balances on the bank statements agreed with the balances on the bank reconciliation documents except in one isolated instance. The JPOIG determined that the general ledger balance was correct and the bank balance differed due to a timing issue with the bank.

Books and Records

Based upon response to JPOIG requests, the TVFC internally maintains books and records in the form of a general ledger. The Administrator maintains a manual check register. The TVFC’s non-payroll operating expenses for the fiscal year ending 06/30/2020 were \$2,124,473. Total net assets for the fiscal year ending 06/30/2020 were \$4,914,587.<sup>5</sup> According to the TVFC’s audited financial statements, the total payroll expenses for the fiscal year ending 06/30/2020 were \$2,718,427.

**B. Operating Expenditures**

The TVFC’s administrator is a full time employee of the entity, and performs certain administrative functions for the fire company including the payments of bills, the preparation of payroll summaries, the deposit of miscellaneous receipts, and the maintenance of the checking accounts and check registers. The TVFC utilizes a third party accountant to perform certain payroll services, such as preparing monthly, quarterly, and annual payroll reporting for the TVFC’s President and Board of Directors.

<sup>4</sup> The Gulf Coast “Auxiliary (Dept. 2)” account is presented only for informational purposes. See “Scope” section on page 1.

<sup>5</sup> Attachment C, TVFC’s Audited Financial Statements as of 6/30/2020.

The JPOIG noted that there are three officers of TVFC who appear as signers on the company's operating bank accounts into which public funds are deposited. Each issued check requires two of their signatures. The Board receives monthly financial statements which are prepared by the Administrator and reviewed by the Treasurer. The Board President believes that this level of segregation of duties is sufficient, given the limited size of the organization and the added assurance that the third party CPA provides by verifying and preparing all payroll transactions.

The JPOIG reviewed the TVFC's general ledger for the audit period indicated above and tested selected transactions to validate the supporting documentation and to determine if the nature and purpose of the expenditures were an allowable use of restricted millage funds. Of the 72 expenditures totaling \$341,297.78 tested, 12 expenditures had invoices with no evidence of written approval by management. The JPOIG has included an observation in Attachment A of this report as sufficient disclosure of testing results.

### **C. Payroll**

Each pay period, employees complete and sign an electronic timesheet. The supervisor reviews and electronically signs the timesheets before submitting them to the Administrator. Overtime and leave taken are applied for in advance and are also approved by the employee's supervisor.

For every pay period, the TVFC's Administrator or Treasurer calculates payroll using a stand-alone turnkey software. The standard pay period for the TVFC is based upon a 24-hour work day, and a two-week pay period. However, the TVFC's defined work period for purposes of calculating overtime is 28 days. According to the TVFC's policy, firefighters have to work in excess of 212 hours during the 28-day work period in order to receive overtime pay. Scheduled days off are determined by the Fire Chief in advance to ensure station coverage. Some instances of overtime are necessary when employees incur unplanned absences from a previously scheduled work shift.

Payroll is processed bi-weekly by the third party accountant, different from the third party CPA firm. The third party accountant verifies that the pay calculations are correct, makes necessary corrections to employee withholdings, and finalizes payroll. The third party accountant sends a report to the TVFC requesting a verification of all deductions and net pay. Thereafter, each employee's net pay is deposited directly into the employee's designated checking account through direct deposit. Tax and benefit withholdings and employer tax and benefit payments are remitted by the TVFC using the designated TVFC payroll account. Certain periodic reports are produced by the third party accountant for the TVFC Board's review. These reports include monthly and quarterly payroll registers, annual W-2 forms, and an annual employee W-2 summary report.

The JPOIG tested a sample from 3 different pay periods with a gross pay of \$204,388.79, representing 15 separate employee payroll submissions within the audit period. The JPOIG tested each of the 15 transactions for the following attributes:

1. The hours paid agreed to the hours worked on the summary sheet;
2. The Fire Chief's review and approval of hours worked;
3. The employee's pay rate agreed to the employee's payroll file;

4. The summary payroll amounts agreed to the TVFC's general ledger transaction posting for the pay period;
5. The employee benefits and tax withholdings along with the employer's share were paid to the appropriate agencies; and
6. The employee's gross and net pay amounts agreed to the general ledger cash transaction detail.

No exceptions were noted in the 15 payroll submissions tested.

#### **D. Fuel Expenditures**

The TVFC expends on average \$12,500 per year to fuel 19 vehicles, partially through the use of an onsite diesel fuel tank. Vehicles needing diesel are fueled from the onsite fuel tank. A detailed fuel log identifying the amount of liters dispensed, the vehicle number, and the date is used to document fuel usage. The Lavigne fuel company refuels the onsite fuel tank when its gauge shows that 500 gallons has been dispensed. On an average, the tank is refueled every two weeks. The TVFC also utilizes 5 ExxonMobil fuel transaction cards. One fuel transaction card is assigned to the Fire Chief for his take-home vehicle and another is assigned to the Deputy Chief for his take-home vehicle. A third fuel card is assigned to the Fire Prevention Investigator. And, a fuel card is used for miscellaneous gas purchases, such as filling gas cans for use in other equipment. Currently, the last fuel card is not being used and is kept in a locked file cabinet within the TVFC's office.

The JPOIG tested 2 monthly invoices from the fire company's fuel vendor, ExxonMobil, as well as 2 invoices covering a span of approximately a month and a half from their diesel fuel vendor, Lavigne, for accuracy and internal controls over fuel expenditures paid by the TVFC. These invoices totaled \$4,087.70.

The JPOIG determined that the fuel reports and attached supporting documentation were sufficient for tracing the volume of the fuel purchased, the employee pumping the fuel, and the vehicle that was refueled. The JPOIG noted a security camera in use that surveils and records the onsite diesel fuel tank on a 24-hour basis. Work shift records are also maintained to indicate the employee who is assigned to a vehicle each day. The JPOIG testing revealed two exceptions for fuel invoices that did not indicate evidence of written approval by management.<sup>6</sup> See reference to the JPOIG observation noted in the report's section "B. Operating Expenditures."

#### **E. Equipment**

The current contract with the Parish requires that the TVFC maintain an accurate inventory of fire vehicles and equipment. Additionally, the contract states that all equipment that has been purchased with public funds be titled in the name of the District, in this case, District No. 5.<sup>7</sup> The JPOIG tested the equipment records for compliance with the Parish contract.

The TVFC maintains a fleet of 19 fire equipment vehicles. These vehicles vary from large fire pumper vehicles to sedans and pick-up trucks. See Table 2.

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<sup>6</sup> These invoices with no evidence of written approval were also part of the invoices tested in the "B. Operating Expenditures" section. As a result, these invoices are a part of Section B's listed exceptions.

<sup>7</sup> Attachment B, Fire Protection Agreement, dated 04/04/2018.

<b>Table 2 TVFC Vehicle Inventory</b>			
<b>Item No.</b>	<b>Vehicle Year</b>	<b>Description</b>	<b>Approximate Cost</b>
1	2019	Chevy Tahoe Summit	\$32,769.00
2	2001	Pierce Tele-Squirt	\$422,941.00
3	2015	Pierce Arrow Quint	\$829,803.00
4	2001	Pierce Pumper	\$261,583.00
5	2015	Pierce Arrow Quint	\$829,303.00
6	1990	Pierce Tele-Squirt	\$398,606.00
7	2009	Pierce Tele-Squirt	\$697,761.00
8	2009	Pierce Arrow Ladder	\$877,711.00
9	2020	F-550 Rescue Truck	\$294,546.00
10	2006	Pierce Rescue Truck	\$200,000.00
11	2017	Utility F-250	\$42,690.00
12	2001	F-550 Hose Tender	\$44,100.00
13	2019	F-150 Pick-up Truck	\$34,440.00
14	2002	Ford Crown Victoria	\$19,949.00
15	2009	Ford Expedition XLT	\$31,007.00
16	2008	Ford Expedition XLT	\$25,675.00
17	2009	Boat Trailer	\$1,000.00
18	2021	Pierce Pumper	\$675,745.32
19	2021	Pierce Pumper	\$675,745.32

The JPOIG validated that all vehicles were physically present at the fire station at the time of the physical inventory with no exceptions noted. The total estimated market value of all vehicles is \$6,395,374.64. The TVFC maintains an inventory of all equipment held at the stations. The JPOIG also validated that all of the vehicles were titled in the name of the district, except for one that is still titled in the TVFC's name on its registration. The JPOIG determined this to be an isolated instance and noted that TVFC management has been actively working to correct the title through the Parish Fleet Management division.

#### **F. Compliance with Applicable Laws and the Parish Contract**

The JPOIG requested written fiscal policies and procedures from the TVFC. The JPOIG reviewed the policies and procedures received, noting the policies and procedures do not address the following areas:

- General fiscal controls and process;
- Guidance on allowable and unallowable uses of public funds;
- Fuel usage and fuel purchases;
- Processes for cash in bank, authorized signatories, and bank reconciliations;
- The maintenance of accounting records and the preparation of interim financial statements; and
- The requirement for an independent annual audit of the entity.

As a result of other testing in this audit in the area of equipment, the JPOIG noted that the TVFC has not submitted a current equipment inventory report to the OFS as required by the fire protection agreement.

The JPOIG has performed a physical inventory of the vehicles and fire trucks as noted above. Therefore, the company is encouraged to complete the remaining inventory of equipment held at each station and submit a complete report to OFS as soon as practically possible.

Length of Service Awards

The TVFC’s Parish contract lists permissible uses as well as restrictions on expenses using the Parish’s funds. One allowable use is to implement and execute a length of service awards program providing monetary benefit based upon service to eligible firefighters in accordance with La. R.S. 40:1510. Under the fire protection agreement “Section IV Payment,” the contract reads:

(vii) to, in accordance with La.R.S. 40:1510, implement and execute a length of service awards program established by COMPANY, which provides a monetary benefit, based upon service, to eligible volunteer firefighters as determined by COMPANY. Notwithstanding the foregoing, COMPANY shall obtain written approval of said program from DISTRICT prior to the implementation and execution of said plan.<sup>8</sup>

The JPOIG inquired as to whether the TVFC issues such monetary benefits for their firefighters. The TVFC acknowledged that they have a length of service award program which occurs at the end of each year. The JPOIG obtained and reviewed the TVFC’s general ledger and payroll account during the audit period. During the period, the JPOIG found two instances of checks using public funds being issued to firefighters for the length of service award program. One instance occurred in December of 2019 and the other in December of 2020. The JPOIG asked the TVFC Treasurer whether the TVFC obtained written approval from the district prior to implementation. The JPOIG was informed no approval was obtained. The approximate total gross amount of public funds expended for the program results in \$11,950 of questioned costs. See Table 3.

<b>Table 3 Length of Service Awards</b>		
<b>Month</b>	<b>Year</b>	<b>Gross Amount</b>
December	2019	\$5,600
December	2020	\$6,350
<b>Total</b>		<b>\$11,950</b>

CARES Act – Covid Bonuses

The CARES Act established the \$150 billion Coronavirus Relief Fund. Through the Coronavirus Relief Fund, the CARES Act provides for payments to State, Local, and Tribal governments navigating the impact of the COVID-19 outbreak. Jefferson Parish applied for money from the Coronavirus Relief Fund. For its application, it required that sub-units, such as the VFCs, justices of the peace, and hospital districts, submit eligible covered expenses during the fund’s period to the Parish to be a part of the Parish’s application for funds. The Coronavirus Relief Fund provided payments for three separate periods of time, so the Parish had to apply separately for each period. After doing so, the Parish received in total \$695,305 on behalf of

<sup>8</sup> Attachment B, Fire Protection Agreement, dated 04/04/2018.



TVFC. In the latter half of 2020, the Parish remitted the amount in three separate payments to TVFC.<sup>9</sup>

The JPOIG inquired as to how the CARES Act funds were applied within the organization. The TVFC issued “Hazard Covid Pay” bonuses to employees who had worked during the period covered by the CARES Act. The bonuses were based upon the number of hours worked during March through September of 2020 (the CARES Act grant period). The bonuses were calculated using the the hours worked times the employee’s regular pay rate, times 25%. Three tranches of bonuses were paid as shown in Table 4 below. The remainder of the money has not been expended. The total gross amount of bonuses issued using these funds is \$212,552.92. See Table 4.

<b>Table 4 CARES Act – Coronavirus Relief Pay</b>			
<b>COVID Period</b>	<b>(April &amp; May)</b>	<b>(May &amp; June)</b>	<b>(July, Aug, Sept)</b>
<b>Bonus Pay Date</b>	7/17/2020	9/11/2020	12/4/2020
<b>Gross Wages</b>	\$61,637.59	\$59,229.54	\$91,685.79
<b>Total</b>	<b>\$212,552.92</b>		

**G. Office of Fire Services: Management and Oversight of VFCs**

The Office of Fire Services (“OFS”) is a department within Parish government vested with duties and responsibilities involving the management of the cooperative endeavor agreements with VFCs, including the TVFC.<sup>10</sup> The OFS is a developing function that engages in oversight of VFC fiscal operations and has been discussed in previous JPOIG reports.<sup>11</sup>

Many of the issues identified in this report are both the responsibility of the TVFC and also fall within the oversight of the OFS, which has the authority to ensure adequate policy and procedure translate into meaningful business practices.<sup>12</sup> While the instant report discusses the TVFC, the functions are being performed within each of the 13 VFCs. The OFS is well-positioned to ensure, through the establishment of a standardized VFC fiscal framework, that adequate and demonstrable fiscal controls are in place.

**CONCLUSION**

The lack of implemented fiscal and administrative internal controls over public funds remitted to the TVFC continues to present an ongoing risk of waste and potential fraud. The JPOIG’s analysis of the TVFC found \$11,950 in questioned costs. The OFS exercises general fiscal oversight of the VFCs, to include the TVFC, via contract. While the JPOIG understands this is a developing function, the JPOIG is concerned that the TVFC is not currently providing a sufficient level of fiscal assurance without the implementation and integration of the following basic fiscal controls: (1) standardized policies and procedures; (2) written approval evident on all invoices; and (3) compliance with the Parish’s contract regarding the length of service awards

<sup>9</sup> Attachment E, TVFC’s CARES Act Funds. This document was produced in a meeting on 07/06/2021 with Finance Department staff, Tim Palmatier and Madison Martin.

<sup>10</sup> See JPCO §2-212.

<sup>11</sup> JPOIG report #2019-0003. The report discusses the efforts of the OFS and may be accessed via <https://www.jpoig.net/images/2019-0003 - Combined Public Report OFS Sanitized Reduced.pdf>

<sup>12</sup> Attachment D, Email From Joe Greco, To VFCs, dated 10/07/2019.

program. See Table 5.

<b>Table 5 Summary of Questioned Costs</b>	
<b>Length of Service Awards Program</b>	<b>\$11,950.00</b>

The JPOIG observations, findings, and recommendations for the TVFC can be found in Attachment A.



# Findings & Recommendations



## **OBSERVATIONS**

An observation results from an analysis of a process or procedure that may not be serious enough to warrant a finding and recommendation, and yet still warrants discussion and inclusion in the public report.

### **OBSERVATION #1**

The JPOIG reviewed the TVFC's general ledger and fuel reports and tested selected transactions, with a total amount of \$342,326.78, to validate the supporting documentation and determine if the nature and purpose of the expenditures were an allowable use of millage funds. Of those tested, 12 expenditures in the amount of \$4,289.80 had invoices with no evidence of written approval by management. Control processes, to be fully effective, should be applied to each transaction. The JPOIG recommends that the Board President or their designee should approve each invoice for payment by including an amount, signature, and date on each transaction that is approved to be paid.

### **OBSERVATION #2**

The Jefferson Parish contract requires that all of the TVFC's vehicles bought with public funds to be titled in the Fire District's name. During testing, the JPOIG validated that all of the vehicles were titled in the name of the district, except for one that is still titled in the TVFC's name on its registration. The JPOIG recommends that the TVFC correct the name on the vehicle's registration as soon as possible.

## **FINDINGS AND RECOMMENDATIONS**

A finding indicates a material or significant weakness in controls or compliance that was not detected or corrected by an entity in the normal course of performing its duties. Findings can be any one or the combination of the following: (1) significant deficiencies in internal controls; (2) fraud and illegal acts; (3) violations of contracts and grant agreements; (4) inefficiencies, (5) waste; or (6) abuse.

### **Finding #1: Lack of Compliance with the Parish Contract**

#### **Condition:**

The TVFC was not in complete compliance with their Parish contract as of 08/16/2021. The two items of non-compliance were noted by the JPOIG:

1. A current inventory report was not submitted to the OFS.

2. Length of Service Awards

During the audit period, the JPOIG found two instances of payments to employees using public funds for a length of service award program. The TVFC did not seek written approval of the program prior to issuing the payments to their employees. The approximate total gross amount of public funds expended for the program results in \$11,950 of questioned costs.

#### **Criteria:**

##### Inventory

Section 3(h) of the Parish contract regarding obligations of the company states "...the District and Company will cooperate with one another to prepare an inventory of each asset and piece of equipment owned by the District with an initial purchase cost of five hundred (\$500.00) dollars or more utilized by the Company. Company will furnish the District with a list of all property it

believes meets this description. Thereafter, upon reasonable notice to Company, the District will have access to Company's premises and records to make whatever verification it feels may be required.

Length of Service Awards

Section (viii) of the Parish contract regarding payment states if the company implements and executes a length of service award program in accordance with La. R.S 40:1510 to provide a monetary benefit based upon service to eligible volunteer firefighters, then the company shall obtain written approval prior to doing so.

**Cause:**

The TVFC has not fully complied with the Parish contract.

**Exposure:**

Lack of compliance with the Parish contract.

**Recommendation:**

Parish Administration/OFS

The Parish Administration and OFS establish a procedure requiring each VFC to submit consistent asset inventory documentation for the Parish's records.

TVFC

The TVFC should submit a complete inventory report as soon as practically possible. In addition, the TVFC should seek written approval from the Parish for its length of service awards program before issuing additional checks.

**Finding #2: Lack of Adequate Fiscal Policies and Procedures**

**Condition:**

The JPOIG noted that the TVFC did not have written policies and procedures on the topics of general fiscal controls, such as the maintenance and preparation of interim financial statements, segregation of duties, allowable and unallowable costs, fuel purchases, and the issuance of an annual independent audit report.

**Criteria:**

The GAO Standards for Internal Control, commonly known as the Green Book, is a recognized authoritative source used by government finance professionals. Section 12.02 states:

Management documents in policies the internal control responsibilities of the organization. Procedures may include the timing of when a control activity occurs and any follow-up corrective actions to be performed by competent personnel if deficiencies are identified. Management communicates to personnel the policies and procedures so that personnel can implement the control activities for their assigned responsibilities.

**Cause:**

The TVFC management and Board have elected not to implement written fiscal policies and procedures due to the size of their staff, despite previous recommendations from the former OFS Director.

**Exposure:**

Lack of written policies and procedures creates the potential for fraud, waste, and abuse to occur and remain undetected.

**Recommendation:**Parish Administration

The Parish Administration should consider utilizing the existing OFS management structure to develop agreed upon financial procedures with the VFCs to ensure core elements of financial management are implemented, documented, and available for review.

TVFC

The JPOIG recommends that the TVFC implement comprehensive written policies and procedures that include fiscal and administrative functions.

Fire Protection  
Agreement, dated  
04/04/2018



## FIRE PROTECTION AGREEMENT

THIS Fire Protection Agreement (hereafter referred to as "Agreement") is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_, by and between the following parties:

**Fire Protection District No. 5 of the Parish of Jefferson, State of Louisiana** (hereinafter referred to as "DISTRICT"), a political subdivision of the State of Louisiana, appearing herein through Cynthia Lee-Sheng, Chairperson of the Jefferson Parish Council, its governing authority, acting by virtue of Resolution No. 131148 adopted by the Jefferson Parish Council on the 4<sup>th</sup> day of April, 2018, a certified copy of which is attached hereto; and

**Terrytown-Fifth District Volunteer Fire Department, Inc.** (hereinafter referred to as "COMPANY"), a non-profit corporation organized under the laws of the State of Louisiana, domiciled and doing business in the Parish of Jefferson, State of Louisiana, herein represented by JAMES AUSTIN FELLOWS, its PRESIDENT, acting by virtue of that resolution adopted by its membership on the 25<sup>th</sup> day of JANUARY, 2018, a copy of which is attached hereto;

### WITNESSETH

**WHEREAS**, COMPANY is a private, non-profit corporation that has traditionally provided certain fire protection and suppression services for the good of the public within the geographical boundary of an area now delineated as Fire Protection District No. 5 of the Parish of Jefferson, State of Louisiana; and,

**WHEREAS**, the DISTRICT was formed for the purpose of providing the citizens and taxpayers of DISTRICT with fire suppression services and fire prevention services; and,

**WHEREAS**, the DISTRICT has heretofore contracted with COMPANY for the performance of fire suppression, fire prevention services, rescue operations as well as response to incidents, emergencies, disasters and/or fire related calls due to civil disturbances; and,

**WHEREAS**, COMPANY has performed such services effectively and has honored all of its commitments to the DISTRICT and to the citizens of the DISTRICT; and,

**WHEREAS**, the DISTRICT is aware of the significant cost and resources that would be required if the DISTRICT were to attempt to form its own fire department and to staff it with directly hired public employees; and,

**WHEREAS**, COMPANY has available to it the equipment and manpower to effectively deliver fire suppression and fire prevention services to the citizens and taxpayers of DISTRICT; and,

**WHEREAS**, the funds received by COMPANY from DISTRICT pursuant to this Agreement are primarily for personal services rendered in the form of fire protection services as well as the maintenance and operation of fire protection equipment and buildings.

**NOW THEREFORE**, considering the foregoing and for good and valuable consideration, the receipt and sufficiency of which is acknowledged as evidenced by the respective signatures hereto, the parties do agree as follows:



## I. OBLIGATIONS OF COMPANY

### 1. Fire Protection Services:

COMPANY agrees to provide fire suppression services and fire prevention services within the geographical boundaries of DISTRICT. Said geographical boundaries shall be considered COMPANY's primary coverage area. COMPANY shall make every effort to meet those standards of the National Fire Protection Association (hereinafter "NFPA") adopted by the State of Louisiana, for similar size populated areas in the performance of the following specific services:

- a) Fire suppression services relating to structures and buildings of whatever kind, to brush fires, to trash fires, or to any other kind of fire of whatever nature.
  - (i) In the event that the origin and cause of a fire are deemed suspicious by fire company or law enforcement personnel such that it is reasonably suspected that an arson may have been committed, the commanding fire officer on the scene shall request an investigation by a certified arson investigator. In the event that COMPANY does not employ the services of a certified arson investigator, then COMPANY shall request that a certified investigator from East Bank Consolidated Special Service Fire Protection District of Jefferson Parish, Louisiana or the Louisiana State Fire Marshal's Office be dispatched to the scene to conduct an investigation into the origin and cause of the fire for the purposes of determining whether an arson was committed.
- b) Rescue operations in connection with subpart (a) above. Rescue operations shall include vehicle extrication, elevated rescue and confined space rescues performed by the Company or through mutual aid agreements with other local fire districts. Nothing herein shall be construed to require Company to attempt underwater rescue operations or search for and/or dispose of explosive devices or ordinances. Rescue operations shall also include land and water based search and rescue services, humanitarian aid and other disaster related response services during times that threaten public health and safety posed by possible terrorist actions and weapons of mass destruction and other incidents of man-made origin, and the threats to public health and safety from natural disasters, all capable of causing severe damage to property and danger to life; and shall be subject to additional compensation as follows:
  - (i) Compensation for Manpower shall be the actual cost of all overtime expenses.
  - (ii) Compensation for equipment usage, rental and purchase, shall be the actual cost of such expenses.
  - (iii) Compensation for food and shelter shall be the actual cost of all such expenses.
  - (iv) Compensation for materials shall be the actual cost of all such expenses.
- c) Make available to citizens and taxpayers of the DISTRICT routine technical and fire protection advice such as is customarily offered by Fire Departments.



- d) Enforce the Parish of Jefferson Fire Code and other related ordinances and polices of the Parish of Jefferson that may from time to time be enacted, but only to the extent authorized by law.
- e) Answer and respond to any and all fire calls within the DISTRICT on a 24-hour per day, 7 day per week schedule.
- f) Make every effort to maintain training levels consistent with NFPA requirements.
- g) Maintain training records of all COMPANY firefighting personnel in accordance with applicable state and federal laws for a period of not less than five years, said records to be made available to the DISTRICT upon its written request.
- h) Observe all applicable state and federal safety laws, and endeavor to adhere to all applicable NFPA standards for personal safety and working conditions.
- i) Respond to requests for mutual aid from neighboring communities or DISTRICT pursuant to mutual aid agreements.
- j) Answer and respond to all hazardous materials spills or incidents within the DISTRICT on a 24 hour, 7 day per week schedule.
- k) Adhere to all applicable federal, state, and local laws in the performance of all services and obligations set forth herein.
- l) Establish goals and objectives to maintain or improve the current Property Insurance Association of Louisiana (hereinafter "P.I.A.L.") rating for the defined territory set forth in Article II, Paragraph 8 of this Agreement.

**2. Facility Maintenance:**

- a) COMPANY agrees to maintain any and all facilities which are purchased with Contract Consideration in good condition and further agrees to permit examination of such facilities upon reasonable notice by the DISTRICT and by the P.I.A.L. For the purposes of this Agreement, costs incurred to restore an asset to a previous operating condition or to keep an asset in its current operating condition are considered repairs and maintenance. Costs incurred to purchase an asset, extend its life, or increase its capacity or efficiency are considered capital expenditures.
- b) COMPANY agrees not to construct any new fire station within the DISTRICT without first receiving the approval of the DISTRICT.
- c) Any Capital Improvement Project to be performed by COMPANY upon DISTRICT property, upon a facility constructed on DISTRICT property, or that will be funded with Contract Consideration shall require DISTRICT approval prior to COMPANY beginning work on said project. For the purposes of this paragraph, a Capital Improvement Project shall be defined as any erection, construction, alteration, improvement, or repair exceeding the sum of \$50,000.00. Additionally, although the Louisiana Attorney General has opined that Title 38 of the Louisiana Revised Statutes of 1950, La. R.S. 38:2211 *et seq.* ("Public Bid Law") is not applicable to COMPANY, COMPANY hereby agrees to adhere to the requirements set forth in the Public Bid Law for projects that exceed the contract limit specified in the Public Bid Law.

- d) COMPANY and the DISTRICT further understand and agree that any acquisitions of immovable property or buildings by COMPANY with Contract Consideration or with public funds generated through bond issues shall be the property of the DISTRICT and, if legally required to be titled, shall be titled in the DISTRICT's name and not in the name of COMPANY. Additionally, COMPANY agrees that any immovable property or buildings acquired by COMPANY with funds received from DISTRICT or from the Parish of Jefferson prior to the effective date of this Agreement are the property of DISTRICT. COMPANY further agrees that any such assets that are presently titled in the name of COMPANY shall be retitled in the name of DISTRICT. DISTRICT acknowledges that the following properties and the improvements presently situated thereon are not subject to the provisions of this paragraph:
- i. Lot 1-A, Sq. 27, Terrytown Subdivision No. 1, Jefferson Parish, Louisiana, which bears the municipal address 341 Heritage Avenue, Terrytown, Louisiana.
  - ii. Lots 6 and 7, Sq. 27, Terrytown Subdivision No. 1, Jefferson Parish, Louisiana.
  - iii. Lot 14, Sq. 26, Terrytown Subdivision No. 1, Jefferson Parish, Louisiana, which bears the municipal address 340 Heritage Avenue, Terrytown, Louisiana.
  - iv. Lot 1-AA, Sq. 40, Jefferson Place Subdivision, Phase No. 1, Jefferson Parish, Louisiana, which bears the municipal address 160 Wall Boulevard, Gretna, Louisiana.
  - v. Lot 31, Sq. 133, Terrytown Subdivision No. 8, Jefferson Parish, Louisiana, which bears the municipal address 2209 Carol Sue Avenue, Terrytown, Louisiana.
- e) COMPANY agrees to be responsible for the daily maintenance of any fire stations acquired through bond issues. Building maintenance shall include upkeep of the interior of such station, station grounds, landscaping maintenance, minor premises repairs and custodial and housekeeping services.
- f) In the event COMPANY should cease operations voluntarily for whatever reason during the term of this Agreement or be removed for just cause by the DISTRICT in accordance with the provision of this Agreement, all buildings, equipment or apparatus purchased with or through bond proceeds, appropriations from the Jefferson Parish general and special revenue funds, or Contract Consideration shall become (or remain if already titled in DISTRICT) the property of DISTRICT. Notwithstanding the foregoing, DISTRICT acknowledges that the following properties are not subject to the provisions of this paragraph:
- i. Lot 1-A, Sq. 27, Terrytown Subdivision No. 1, Jefferson Parish, Louisiana, which bears the municipal address 341 Heritage Avenue, Terrytown, Louisiana.
  - ii. Lots 6 and 7, Sq. 27, Terrytown Subdivision No. 1, Jefferson Parish, Louisiana.
  - iii. Lot 14, Sq. 26, Terrytown Subdivision No. 1, Jefferson Parish, Louisiana, which bears the municipal address 340 Heritage Avenue, Terrytown, Louisiana.
  - iv. Lot 1-AA, Sq. 40, Jefferson Place Subdivision, Phase No. 1, Jefferson Parish, Louisiana, which bears the municipal address 160 Wall Boulevard, Gretna, Louisiana.
  - v. Lot 31, Sq. 133, Terrytown Subdivision No. 8, Jefferson Parish, Louisiana, which bears the municipal address 2209 Carol Sue Avenue, Terrytown, Louisiana.



Additionally, DISTRICT acknowledges that one (1) 1948 AHRENS FOX No. 3473, Model H.T. fire engine and one (1) 1927 AHRENS FOX No. 1739, Model M.S.Z. fire engine possessed by COMPANY are not subject to the provisions of this paragraph.

**3. Equipment Purchase, Repair and Inspection:**

- a) Although the Louisiana Attorney General has opined that Title 38 of the Louisiana Revised Statutes of 1950, La. R.S. 38:2211 *et seq.* ("Public Bid Law") is not applicable to COMPANY, COMPANY hereby agrees to adhere to the requirements set forth in the Public Bid Law for purchases of any materials or supplies in the amount of ten thousand (\$10,000.00) dollars or greater utilizing Contract Consideration.
- b) COMPANY shall notify the Director of the Office of Fire Services (hereinafter "Director of Fire") prior to purchasing any vehicles, equipment, or apparatus valued at \$100,000.00 or greater.
- c) The parties agree that any apparatus and/or equipment purchased by COMPANY shall meet NFPA standards at the date of manufacture.
- d) The parties agree that apparatus, equipment, and vehicles purchased with Contract Consideration or with public funds generated through bond issues shall be the property of DISTRICT and shall be titled in the name of DISTRICT if legally required to be titled. Additionally, COMPANY agrees that any depreciable apparatus, equipment, and vehicles acquired by COMPANY with funds received from DISTRICT or from the Parish of Jefferson prior to the effective date of this Agreement are the property of DISTRICT. COMPANY further agrees that any such assets acquired within three (3) years prior to the commencement date of this Agreement that are presently titled in the name of COMPANY shall be retitled in the name of DISTRICT. DISTRICT acknowledges that one (1) 1948 AHRENS FOX No. 3473, Model H.T. fire engine and one (1) 1927 AHRENS FOX No. 1739, Model M.S.Z. fire engine possessed by COMPANY are not subject to the provisions of this paragraph.
- e) COMPANY shall provide, purchase and maintain the needed emergency communications for all apparatus and equipment.
- f) In the event that COMPANY desires to purchase fire apparatus utilizing the proceeds of a DISTRICT bond issue or utilizing funds held by DISTRICT for capital improvement purposes, then COMPANY shall obtain DISTRICT approval prior to purchasing the apparatus. Should COMPANY fail to obtain the necessary approval, then DISTRICT will not be obligated to pay for any part of the apparatus.
- g) COMPANY shall maintain and repair all DISTRICT owned fire apparatus and equipment in good working condition to the full extent of their expertise, ability and financial means and to permit examination of such apparatus or equipment at reasonable times by the DISTRICT or by the Property Insurance Association of Louisiana.
- h) After the execution of this Agreement, the DISTRICT and COMPANY will cooperate with one another to prepare an inventory of each asset and piece of equipment owned by the DISTRICT with an initial purchase cost of FIVE HUNDRED (\$500.00) DOLLARS or more and utilized by COMPANY. COMPANY will furnish the DISTRICT with a list of all property it believes



meets this description. Thereafter, upon reasonable notice to COMPANY, the DISTRICT will have access to COMPANY's premises and records to make whatever verification it feels may be required.

- i) If DISTRICT-owned property in COMPANY's possession is replaced, becomes obsolete or is no longer in use, then said property shall be surrendered by COMPANY to the Jefferson Parish Surplus Property facility. Alternatively, should DISTRICT's governing authority authorize the disposal of DISTRICT-owned property through other methods, then COMPANY may utilize such method(s) provided that COMPANY adheres to all requirements and conditions that DISTRICT's governing authority has established for the method(s) used. The proceeds of the sale of such property shall be vested in the DISTRICT, and may be used by DISTRICT for any lawful purpose. If COMPANY desires to receive an allocation of DISTRICT surplus property funds, then COMPANY shall make written request to DISTRICT. Should DISTRICT approve the request, then the use of such funds shall be subject to the provisions of this Agreement pertaining to the expenditure of public funds and the maintenance of DISTRICT-owned property.
- j) In the event this Agreement is terminated, all DISTRICT-owned property will be immediately returned to the DISTRICT.

#### **4. Insurance:**

COMPANY agrees to maintain reasonable and adequate insurance coverage for its operations by directly contracting with an insurance carrier of its choice as follows:

- a) Fire and contents insurance sufficient to cover the appraised value of all firefighting facilities and depreciable assets purchased with public funds of any kind, including millage funds, special service charges, bond issues and supplemental payments, and kept on COMPANY's premises.
- b) Auto liability insurance on all vehicles with limits of ONE MILLION (\$1,000,000.00) DOLLARS for each occurrence, and physical damage coverage including collision coverage and comprehensive coverage with a maximum of FIVE THOUSAND (\$5,000.00) DOLLARS deductible for each occurrence. This insurance shall be purchased by the COMPANY on all vehicles.
- c) Worker's compensation insurance in accordance with Louisiana law. Employers liability, section B, shall be at least ONE MILLION (\$1,000,000.00) DOLLARS per occurrence.
- d) Flood insurance for (i) all properties located in a flood zone other than B, C, or X; or (ii) properties which have been previously flooded and have received FEMA funds. This insurance shall be purchased by the COMPANY.
- e) Commercial general liability insurance covering COMPANY's operations and risks associated with such operations in the amount of TWO MILLION (\$2,000,000.00) DOLLARS.
- f) Occurrence-based professional liability insurance with limits of ONE MILLION (\$1,000,000.00) DOLLARS per occurrence and TWO MILLION (\$2,000,000.00) DOLLARS aggregate. Notwithstanding the foregoing, said professional liability coverage shall only be required in the event that a Fire Prevention Bureau is established in the DISTRICT.

The DISTRICT and the Parish of Jefferson, its Districts, Departments and Agencies



under the direction of the Parish President and Parish Council, shall be named as an additional insured on COMPANY's General Liability, Automobile Liability, and Professional Liability policies. COMPANY's insurer shall have no right of recovery or subrogation against the DISTRICT or the Parish of Jefferson, its Districts, Departments and Agencies under the direction of the Parish President and the Parish Council, it being the intention of the parties that the Worker's Compensation, General Liability, Automobile Liability, and Professional Liability policies described above shall protect both parties and be the primary coverage for any and all losses covered by the described insurance.

COMPANY shall furnish DISTRICT with certificates evidencing all required coverages. Certificates shall be furnished to the Director of Fire upon execution of this Agreement and within thirty (30) days of the renewal of a policy or the purchase of a new policy.

## II. GENERAL PROVISIONS

1. **Assignment:** The parties agree that each, in making this Agreement, depend on the particular capacities, expertise, powers, and good offices of the other which would not be satisfactorily provided for by a third party, and therefore, the parties hereto agree that no right or obligation hereunder may in anyway whatsoever be assigned or delegated to a third party without express written consent of the other party given hereto in advance.
2. **Notices:** Any notice required to be given pursuant to the provisions of this Agreement shall be in writing, and either delivered in person or deposited in the United States mail, postage pre-paid, registered or certified mail, return receipt requested and properly addressed at the following addresses:  
  
IF TO COMPANY:  
Terrytown-Fifth District Volunteer Department, Inc.  
341 Heritage Avenue  
Terrytown, LA 70056  
  
IF TO DISTRICT:  
Fire Protection District No. 5 of the Parish of Jefferson, State of Louisiana  
c/o Chairman, Jefferson Parish Council  
1221 Elmwood Park Blvd., 10<sup>th</sup> Fl.  
Jefferson, LA 70123
3. **Entire Agreement:** This writing constitutes the entire agreement between the parties with relation to the subject matter hereof, and supersedes any previous agreement or understanding, whether verbal or otherwise, with relation hereto, and no addition, deletion, or other amendment hereto may be made except as is agreed in writing by the parties, in advance, with the same formality as accorded this Agreement.
4. **Jurisdiction:** This Agreement shall be governed, construed and controlled according to the laws of the State of Louisiana and COMPANY agrees to be subject to the jurisdiction of the 24<sup>th</sup> Judicial District Court.
5. **Attorney Fees:** In the event either party brings any action for any relief, declaratory or otherwise, arising out of this Agreement, on account of any breach or default hereof, the prevailing party shall be entitled to receive from the other party, reasonable attorney's fees and reasonable costs and expenses, determined by the court sitting without jury, which shall be deemed to have accrued on the commencement of such action and shall be enforceable whether or not such action is prosecuted to judgment.



6. **Waivers:** It is agreed and understood that any failure to strictly enforce any provision hereof, shall not constitute a waiver of the right to demand strict performance of that or any other provision hereof at any time hereafter.
7. **Severability:** The terms and conditions of this Agreement are separate and separable, and if for any reason, any court of law or administrative agency should deem any provision hereof invalid or inoperative, the remaining provisions of this Agreement shall remain valid and in full force and effect.
8. **Defined Territory:** Fire Protection District No. 5 of the Parish of Jefferson, State of Louisiana is bounded by:

Beginning at the intersection of the center line of the Whitney Canal (eastern boundary of the City of Gretna) and the Jefferson-Orleans Parish line; thence in a southwesterly direction along said center line of the Whitney Canal, as it crosses the Industry Canal and becomes the Verret Canal; thence continuing in a southwesterly direction along said center line of the Verret Canal as it crosses Bayou Fatima and forms the Trapp Canal; thence in a southerly direction along the center line of the Trapp Canal to its intersection with the Jefferson-Plaquemines Parish boundary line (Bayou Baratavia); thence in a northeasterly direction along said Jefferson-Plaquemines Parish Boundary line to its intersection with the Jefferson-Orleans Parish boundary line; thence in a northerly direction along said Jefferson-Orleans Parish boundary line to its intersection with the Whitney Canal (eastern boundary of the City of Gretna), as projected, the point of beginning.

9. **Independent Contractor:** It is understood by the parties that COMPANY is a private, nonprofit corporation with its own board of directors and management. COMPANY is an independent contractor, not an agent of or alter ego of the Parish of Jefferson or of the DISTRICT.
10. **Duty to Cooperate with Inspector General:** It shall be the duty of every parish officer, employee, department, agency, special district, board, and commission; and the duty of every contractor, subcontractor, and licensee of the parish, and the duty of every applicant for certification of eligibility for a parish contract or program, to cooperate with the inspector general in any investigation, audit, inspection, performance review, or hearing pursuant to JPCO 2-155.10(19).

By signing this document, every corporation, partnership, or person contracting with DISTRICT, whether by cooperative endeavor, intergovernmental agreement, bid, proposal, application or solicitation for a parish contract, and every application for certification of eligibility for a parish contract or program, attests that it understands and will abide by all provisions of JPCO 2-155.10.

### III. REPORTS AND RECORDS

COMPANY agrees to submit the following reports:

- A. To the Finance Director of the Parish of Jefferson on an annual basis an audited financial statement showing the disbursement of all public funds received for the previous year, specifically excluding (if desired) funds raised through COMPANY's private fund-raising activities.
- B. An itemized annual budget for operations and capital expenditures to the Director of Fire. The budget shall be submitted in both electronic and paper copies. COMPANY's budget shall itemize all expenditures of funds derived from this Agreement and provide beginning and estimated ending fund balances. The purpose of this submittal is not to solicit the Director of Fire's approval of the budget, but it is to be used for the reporting and tracking of the proper use of



public funds. Any and all amendments made to the budget by COMPANY during the budget year shall be submitted to the Director of Fire not later than ten (10) days from the date that the amendment was approved by COMPANY. Additionally, a budget-to-actual report for prior calendar year expenditures shall be submitted to the Director of Fire not later than June 30<sup>th</sup> of each year. The Director of Fire may elect to provide COMPANY with accounting software that must be used by COMPANY to prepare budget reports and submittals required hereunder. The provision of said software would be at the sole cost of DISTRICT.

- C. To maintain adequate records, and retain such records in accordance with standard accounting guidelines, showing the disbursement of all funds received pursuant to the present contract, and upon reasonable notice to make the same available for audit by the Parish and any other party as required by law.
- D. Quarterly financial reports concerning the expenditures of funds received pursuant to Article IV of this Agreement. Each report shall be furnished to the Director of Fire no later than thirty (30) days following the end of the reporting period, and shall provide the information set forth on Exhibit "A," which is attached hereto and incorporated herein.
- E. Provide certificates of completion issued by the Louisiana Board of Ethics concerning completion of the one (1) hour ethics training program mandated by La. R.S. 42:1170. On or before January 1<sup>st</sup> of each year, COMPANY shall furnish to the Director of Fire certificates of completion for each employee legally required to undergo ethics training during the preceding year. Additionally, COMPANY shall submit a roster of all COMPANY members that are legally required to undergo the ethics training program.
- F. Fire reports must be filed with the Office of the State Fire Marshal no later than the last day of the following month. Fire reports must be completed for all incidents that have generated an item number from the 911 communications center. Upon COMPANY receipt of the email confirmation received from the Office of the State Fire Marshall indicating receipt of the fire reports, COMPANY shall provide said email confirmation to the Director of Fire.

#### IV. PAYMENT

For and in consideration of COMPANY performing the obligations set forth herein, DISTRICT agrees to pay to COMPANY a sum of money in monthly installments, which represents a portion of the proceeds of the present millage or of any future millage which may be used for maintenance and operations levied annually on the assessed valuation of property subject to taxation in said DISTRICT as well as a portion of the proceeds of any service charge assessed on persons owning commercial and residential structures, whether occupied or unoccupied, located wholly or partly within DISTRICT for the purpose of acquiring, constructing, improving, providing, maintaining or operating DISTRICT's fire protection facilities. The monthly installment amount is hereby established at TWO HUNDRED FORTY THOUSAND (\$240,000.00) DOLLARS. Additionally, any portion of the Two Percent Fire Insurance Fund distribution that COMPANY is entitled to receive shall be disbursed by DISTRICT to COMPANY in a separate payment. The aforesaid monthly installments and Two Percent Fire Insurance Fund payments are collectively referred to hereinbefore and hereinafter as "Contract Consideration." Contract Consideration does not include any millage money collected for capital improvements or future bond issues.

COMPANY may make written requests for adjustments to the Contract Consideration or for additional one-time allocations of funds from DISTRICT. All such requests shall be in writing and shall contain justifications for the requested adjustment. The grant of any Contract Consideration increase or of any additional one-time allocation of DISTRICT funds shall be at the sole and unfettered discretion of DISTRICT's governing



authority, and may contain restrictions, requirements, or conditions regarding the expenditure of said funding. All such expenditure restrictions, requirements, or conditions imposed by DISTRICT's governing authority concerning a Contract Consideration increase or a one-time allocation of funds shall constitute a part of this Agreement. If COMPANY fails to comply with the expenditure restrictions, requirements, or conditions so imposed, then DISTRICT may rescind the Contract Consideration increase and may reduce future monthly installments to recover any funds that were not expended in accordance with said expenditure restrictions, requirements, or conditions.

Parties hereby acknowledge that the Contract Consideration due hereunder is sourced from revenues that may be subject to fluctuation. Notwithstanding any other provision of this Agreement to the contrary, in the event that actual recurring revenues received by DISTRICT fall below the budgeted recurring revenues in a fiscal year, then DISTRICT's governing authority shall have the right to decrease the monthly installments accordingly. Prior to imposing such a decrease to Contract Consideration, DISTRICT shall provide COMPANY with written notice stating the new Contract Consideration amount and the date that the decrease will become effective.

DISTRICT also agrees to pass any and all resolutions and ordinances needed to impose any and all necessary *ad valorem* taxes in order to obtain the Contract Consideration due COMPANY under this Agreement. DISTRICT further agrees to pass any and all resolutions and ordinances necessary to collect said taxes. DISTRICT further agrees to allow COMPANY, upon reasonable notice, to inspect the public records of the Finance Director of Jefferson Parish concerning the collection and disbursement of taxes and Contract Consideration.

COMPANY agrees to employ all public funds, facilities and equipment entrusted to its care for providing said fire protection services, fire suppression services, fire prevention services, rescue operations, as well as response to incidents, emergencies, disasters and/or fire service calls related to civil disturbances, necessary and incidental for the operation of their respective areas in accordance with applicable laws.

COMPANY acknowledges and agrees to utilize the Contract Consideration in connection with satisfying its obligations under this Agreement solely for the following purposes:

- (i) to acquire and maintain, trucks, apparatus and other movable equipment, including but not limited to insurance, fuel, office supplies, utilities, equipment, communications equipment, uniforms, food, tools, boats, training supplies, search and rescue equipment and supplies, identifications, badges, computers, software, and other similar items necessary and incidental to efficiently satisfy the obligations under this Agreement; and,
- (ii) to purchase the insurance policies that COMPANY is required to maintain pursuant to this Agreement; and,
- (iii) to hire, train, compensate and equip firefighters, operators and officers in accordance with COMPANY by-laws, polices, directives, or hiring procedures; and,
- (iv) to recruit, train, equip and retain volunteer firefighters in accordance with COMPANY by-laws, directives, or hiring procedures; and,
- (v) to purchase, construct and maintain immovable property to serve as fire stations, administrative offices, maintenance facilities and warehouses necessary to support all of the equipment, supplies and personnel required to satisfy the obligations under this Agreement; and,
- (vi) to provide for health and physical fitness expenses including gym memberships and wellness programs for all paid and volunteer firefighters; and,
- (vii) to purchase a plaque, trophy, certificate, medal or similar memento to acknowledge outstanding achievement or valiant act of personnel in an



- amount not to exceed the value set forth in La. R.S. 40:1510; and,
- (viii) to, in accordance with La. R.S. 40:1510, implement and execute a length of service awards program established by COMPANY, which provides a monetary benefit, based upon service, to eligible volunteer firefighters as determined by COMPANY. Notwithstanding the foregoing, COMPANY shall obtain written approval of said program from DISTRICT prior to the implementation and execution of said plan.

COMPANY acknowledges and agrees that it shall not use the Contract Consideration for the purchase of any of the following:

- (i) Alcoholic beverages.
- (ii) Gifts or supplies for non-firefighting personnel; except as otherwise provided herein.
- (iii) Awards or gifts; except as otherwise provided herein.
- (iv) Training, travel, education or expenses that are not directly related to firefighting, fire department management and administration, search and rescue, hazardous materials, emergency medical response, emergency management, fire suppression services, fire prevention services, rescue operations, as well as response to incidents, emergencies, disasters or civil disturbances.
- (v) Any additional travel expenses incurred as a result of a paid or volunteer member of the COMPANY being accompanied by an individual who is not required to undergo the training for which the travel was authorized, or whose presence is not required for the performance of the COMPANY business for which the travel was authorized.

#### **V. EXPENSE RESTRICTIONS**

All travel or training and related items procured by the COMPANY and utilizing Contract Consideration for the purchase thereof shall be subject to the following conditions and limitations:

- (i) All travel and training shall be limited to the COMPANY's firefighting members and administrative staff.
  - a. Notwithstanding the foregoing, should training and/or travel for non-firefighting members of COMPANY be deemed necessary by COMPANY, then the Director of Fire shall be notified of such training and/or travel.
- (ii) Meals
  - a. Reimbursement for all meals shall be based on the latest IRS Publication No. 1542 "Per Diem Rates". Tips on the meals are included in the per diem allowance and shall not be separately reimbursed.
- (iii) Hotel
  - a) In an effort to obtain the most reasonable and cost effective rates, the COMPANY shall choose sites within a reasonable vicinity of the location where the COMPANY business is being conducted.
  - b) Individuals staying with relatives or friend shall not be eligible for hotel reimbursement.
  - c) Miscellaneous hotel room expenses shall not be reimbursed except for business related phone calls and internet access charges.
- (iv) Automobile Rentals: Individuals who anticipate the need for automobile rental must document the need, in writing, prior to out of town travel. All automobile rentals must be obtained in accordance with COMPANY by-laws or in accordance with policies or directives that have been adopted by COMPANY. If no applicable bylaw, policy, or directive exists, then rentals must be individually approved by COMPANY through the process used to approve official acts of COMPANY.

- (v) Transportation
  - 1) Reimbursement for additional airline costs for baggage shall be authorized only if such baggage contains equipment or supplies necessary for the purpose of the air travel, or if the scope of the individual's personal baggage for which the cost is levied is reasonable.
  - 2) Individuals must provide a cost comparison to COMPANY when proposing to use a personal vehicle instead of air travel. COMPANY shall reimburse for the more cost effective mode of transportation.
- (vi) Personal Vehicle
  - 1) Mileage reimbursement shall be calculated using the rates authorized by the IRS.
  - 2) Mileage shall be reimbursed starting from the place of employment to the destination and back. Original receipts for parking must be included for reimbursement.
  - 3) Individuals already receiving mileage allowances must travel in excess of five hundred (500) miles in order to be eligible for reimbursement.
  - 4) All private vehicles used for COMPANY business shall be insured in accordance with Louisiana law.
  - 5) When two or more individuals travel for COMPANY business in the same vehicle, only one individual shall be eligible for mileage reimbursement.

## VI. DEFAULT

The performance or failure to perform any one or more of the following acts shall constitute a default under the provisions of this Agreement:

- a) The failure of either party to cure any breach of contract after receipt of fifteen (15) days written notice.
- b) The filing of a voluntary petition by parties seeking relief under the United States Bankruptcy Act, or the failure of a party to dismiss an Involuntary Petition in Bankruptcy within ninety (90) days after the filing of an Involuntary Petition under the United States Bankruptcy Act.
- c) The voluntary appointment by a party of a receiver or trustee to handle or control all or substantially all of its assets, or the failure to remove an involuntarily appointed receiver or trustee within ninety (90) days after the appointment of the receiver or trustee. The making by a party of a general assignment for the benefit of its creditors.
- d) Notwithstanding the provisions of the preceding paragraph herein, in the event COMPANY fails to carry out the following obligations and duties contained in the Agreement, the DISTRICT shall notify COMPANY and COMPANY shall correct such failure within the time period set forth below or shall be deemed to be in default of this Agreement:
  - 1. Failure to submit reports to DISTRICT: 15 days
  - 2. Failure to make required inspections: 15 days
  - 3. Failure to comply with general responsibilities, obligations, and duties, and maintenance to fire apparatus equipment: 45 days
- e) Notwithstanding any other provisions herein to the contrary, failure or refusal of COMPANY to respond to a fire alarm.

- f) Upon the default of either party, the non-defaulting party may elect to pursue any remedy available at law including, but not limited to declaring this entire Agreement to be terminated. COMPANY shall have the right to immediately cease service as required by the Agreement in the event the DISTRICT fails to pay the consideration provided for in this Agreement. DISTRICT hereby relieves and releases COMPANY from any liability for any losses occurring during such time as COMPANY has ceased service on account of the failure or inability of the DISTRICT to pay the Contract Consideration due under this Agreement and shall indemnify COMPANY against any liability incurred after COMPANY ceases services. This Agreement to indemnify shall include reimbursement for any and all legal fees and costs incurred by COMPANY in defense of any claim or suit brought by any person, corporation, political subdivision, taxpayer or citizen arising out of any losses sustained after fire protection or suppression services cease on account of non-payment of Contract Consideration. This Agreement to indemnify shall be effective whether COMPANY's cessation of services is or is not alleged to be negligent.
- g) In the event DISTRICT fails to pay the consideration provided for in this Agreement or fund the services DISTRICT requires COMPANY to perform under this Agreement, COMPANY shall have the right to cancel this Agreement upon sixty (60) days written notice to DISTRICT. During the sixty (60) day notice period, COMPANY shall make its best effort to perform services under this Agreement although the parties understand that said services may be limited or reduced as a result of lack of manning or inadequate supplies or equipment. After said sixty (60) days period, DISTRICT relieves and releases COMPANY of any liability or losses as may occur as a result of such limited or reduced services and shall defend and indemnify COMPANY and pay all legal fees and costs incurred by COMPANY in defense of any action brought by any person, corporation, political subdivision, taxpayer or citizen on account of any losses sustained on account of inadequate fire protection or suppression.

#### **VII. FORCE MAJEURE**

Neither party to this Agreement shall be responsible to the other party hereto for any delays or failure to perform caused by any circumstances reasonably beyond the immediate control of the party prevented from performing, including, but not limited to, acts of God. Wind limits for Fire dispatch and evacuation plans for Fire Departments are established in the Jefferson Parish emergency operations plan to protect Fire personnel and assets.

#### **VIII. INDEMNIFICATION**

As to any loss, damage or claim covered by insurance placed hereunder, COMPANY agrees to appear, defend, indemnify and hold harmless the DISTRICT, the Parish of Jefferson, its Parish President and Parish Council, appointed boards and commissions, officials, officers, employees and agents, individually and collectively, from all losses, claims, suits, demands, expenses, recoveries, judgments, subrogation, attorney's fees or actions of any kind or nature resulting from personal injury to any person (including death) or damages to any property, arising out of or alleged to have arisen out of any of COMPANY's negligent acts or omissions in the performance of their obligations under the terms of this Agreement.

#### **IX. TERM OF AGREEMENT**

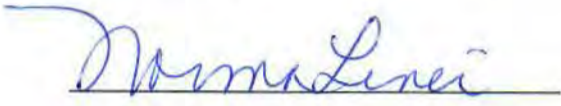

The term of this Agreement shall commence on the 1st day of May, 2018 and end at 12:00 a.m. on the 1st day of December, 2027. Thereafter, this Agreement shall



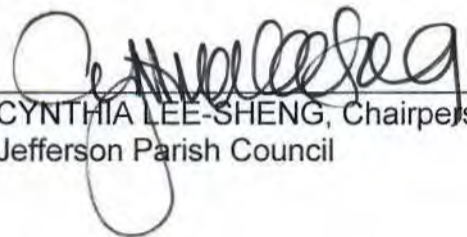
continue from month to month unless terminated by thirty (30) days written notice by one party to the other.

THUS DONE AND SIGNED in the Parish of Jefferson on the date hereinabove first read in the presence of the undersigned competent witnesses who after due reading of the whole.



WITNESSES:


**FIRE PROTECTION DISTRICT NO. 5 OF THE  
PARISH OF JEFFERSON, STATE OF  
LOUISIANA**

By:   
CYNTHIA LEE-SHENG, Chairperson  
Jefferson Parish Council

WITNESSES:

**TERRYTOWN-FIFTH DISTRICT VOLUNTEER  
FIRE DEPARTMENT, INC.**

By:   
Print Name: JAMES AUSTIN FELLOWS

TVFC's Audited  
Financial Statements  
as of 06/30/2020





**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

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**INDEPENDENT AUDITOR'S REPORT**

To the President and Board of Directors  
Terrytown Fifth District Volunteer Fire Department, Inc.  
341 Heritage Avenue  
Terrytown, LA 70056

I have audited the accompanying financial statements of the Terrytown Fifth District Volunteer Fire Department, Inc. (a non-profit organization), which comprise the statements of financial position as of June 30, 2020, the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

**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.

**Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Opinion**

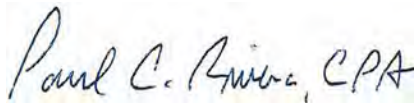
In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Terrytown Fifth District Volunteer Fire Department, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

My audit was made for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Revenues and Expenses – Public Fund, which is included in the Supplementary Information Section on page 19, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting or 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 my opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, I have also issued a report dated October 7, 2020, on my consideration of the Terrytown Fifth District Volunteer Fire Department Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my 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 the Terrytown Fifth District Volunteer Fire Department, Inc.'s internal control over financial reporting and compliance.



Marrero, Louisiana  
October 7, 2020

**TERRYTOWN FIFTH DISTRICT VOLUNTEER FIRE DEPARTMENT, INC.**

**STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2020**

	<u>2020</u>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash in Banks and On-hand	\$ 2,319,403
Cash in Savings Accounts and Short-term Investments	401,388
Accounts Receivable	463,110
Total Current Assets	<u>3,183,901</u>
<b>PROPERTY AND EQUIPMENT</b>	
Land	33,928
Automobiles	-
Buildings and Improvements	3,531,137
Machinery and Equipment	1,318,429
Furniture and Fixtures	308,229
	<u>5,191,723</u>
Less: Accumulated Depreciation	<u>(3,312,322)</u>
Net Property and Equipment	<u>1,879,401</u>
<b>OTHER ASSETS</b>	
Meter Deposits	75
Prepays and Other Deposits	33,592
Total Other Assets	<u>33,667</u>
<b>TOTAL ASSETS</b>	<u>\$ 5,096,969</u>
<b>LIABILITIES</b>	
Accounts Payable	\$ 34,541
Accrued Salary Related Costs	5,453
Compensated Absences	142,388
TOTAL LIABILITIES	<u>182,382</u>
<b>NET ASSETS</b>	
Without Donor Restrictions	664,561
With Donor Restrictions	4,250,026
	<u>4,914,587</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 5,096,969</u>

The accompanying notes are an integral part of these statements.



**TERRYTOWN FIFTH DISTRICT VOLUNTEER FIRE DEPARTMENT, INC.**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>			
Intergovernmental Contributions			
Jefferson Parish Millage Allocation - Operating	\$ -	\$ 3,090,000	\$ 3,090,000
Jefferson Parish Millage Allocation - Capital	-	1,293,882	1,293,882
State Fire Insurance Rebate	-	101,038	101,038
Other Contributions			
Voluntary Contributions from Businesses and Individuals	33,507	-	33,507
Ladie's Auxillary	500	-	500
Grants			
FEMA Grant	104,401	127,638	232,039
CARES Act Funding	-	463,110	463,110
Miscellaneous Income	997	250,678	251,675
Net Assets Released From Restrictions:			
Net Assets Released from Restrictions for Fire District Operations	4,824,995	(4,824,995)	-
<b>Total Revenues</b>	<u>4,964,400</u>	<u>501,351</u>	<u>5,465,751</u>
<b>EXPENSES</b>			
Administrative Costs	51,592	-	51,592
Firefighting Costs	4,786,540	-	4,786,540
Fundraising Expenses	4,768	-	4,768
<b>Total Expenses</b>	<u>4,842,900</u>	<u>-</u>	<u>4,842,900</u>
<b>INCREASE (DECREASE) IN NET ASSETS FROM OPERATIONS</b>	121,500	501,351	622,851
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment Return	994	11,873	12,867
<b>INCREASE (DECREASE) IN NET ASSETS</b>	122,494	513,224	635,718
<b>NET ASSETS - BEGINNING OF YEAR</b>	542,067	3,736,802	4,278,869
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 664,561</u>	<u>\$ 4,250,026</u>	<u>\$ 4,914,587</u>

The accompanying notes are an integral part of these statements.

**TERRYTOWN FIFTH DISTRICT VOLUNTEER FIRE DEPARTMENT, INC.**

**STATEMENT OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2020**

	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Change in Net Assets	\$ 622,851
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	221,466
Loss on disposal of equipment	25,068
Changes in operating assets and liabilities:	
Accounts receivable	(461,500)
Prepays and other	(5,308)
Contributions receivable	-
Accounts payable	8,663
Accrued salaries and related costs	132
Compensated absences payable	25,440
Net Cash Provided By (Used In) Operating Activities	<u>436,812</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Purchase of fixed assets	(1,464,249)
Transfer/Donation of fixed assets to Jefferson Parish	1,296,572
Interest earned on investments	12,867
Net Cash Provided By (Used In) Investing Activities	<u>(154,810)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>282,002</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>2,438,789</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>\$ 2,720,791</u></b>
<b>NON-CASH ACTIVITIES:</b>	
Acquisition of property through donations	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

TERRYTOWN FIFTH DISTRICT VOLUNTEER FIRE DEPARTMENT, INC.

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2020

	ADMINISTRATIVE	FIREFIGHTING	FUNDRAISING	TOTAL
<b>PAYROLL AND RELATED COSTS</b>				
Labor - Salaries/Wages	\$ 23,937	\$ 1,796,378	\$ -	\$ 1,820,315
Payroll Taxes	1,960	147,126	-	149,086
Pension Plan	830	62,320	-	63,150
Insurance - Employees (Health, Life, Dental)	4,145	311,089	-	315,234
Insurance - Workmen's Comp Insurance	4,613	346,153	-	350,766
Medical - Physicals and Drug Tests	261	19,615	-	19,876
	<u>35,746</u>	<u>2,682,681</u>	<u>-</u>	<u>2,718,427</u>
<b>FIREFIGHTING AND STATION EXPENSES</b>				
Cable and Internet	324	24,339	-	24,663
Bunker Gear	-	44,992	-	44,992
Emergency Operations	-	5,783	-	5,783
Fire Prevention	-	14,986	-	14,986
Lawn Equipment Repairs	35	2,604	-	2,639
Medical Supplies	-	3,167	-	3,167
Pest Control	35	2,589	-	2,624
Photo Lab	-	555	-	555
Repairs and Maintenance - Firehouses	-	36,727	-	36,727
Repairs and Maintenance - Residences	-	4,585	-	4,585
Supplies - Cleaning	-	1,387	-	1,387
Training	-	8,161	-	8,161
Uniforms and Badges	-	14,411	-	14,411
Utilities and Telephones - Firehouses - Heritage	332	24,929	-	25,261
Utilities and Telephones - Firehouses - Other	-	26,338	-	26,338
Utilities and Telephones - Residences	-	1,233	-	1,233
	<u>726</u>	<u>216,786</u>	<u>-</u>	<u>217,512</u>
<b>VEHICLE AND EQUIPMENT EXPENSES</b>				
Fuel	-	23,230	-	23,230
Insurance - Vehicles	19	1,459	-	1,478
Repairs and Maintenance - Vehicles and Equipment	-	143,382	-	143,382
	<u>19</u>	<u>168,071</u>	<u>-</u>	<u>168,090</u>
<b>OPERATING AND ADMINISTRATIVE EXPENSES</b>				
Accounting and Auditing	175	13,146	-	13,321
Advertising and Promotion	1,006	-	-	1,006
Bank Charges	-	-	-	-
Conferences and Travel	79	5,913	-	5,992
Depreciation Expense	2,912	218,554	-	221,466
Donations	-	-	-	-
Dues and Subscriptions	4,232	-	-	4,232
Incentive Program	11	862	-	873
Information and Technology	198	14,844	-	15,042
Insurance - General	1,198	89,880	-	91,078
Ladies Auxillary Costs	-	-	1,964	1,964
Legal	183	13,761	-	13,944
Licenses and Taxes	10	-	-	10
Loss on Disposal of Assets	-	25,068	-	25,068
Meetings	15	1,159	-	1,174
Membership	64	4,805	-	4,869
Miscellaneous	1	66	-	67
Office and Supplies	3,983	-	-	3,983
Postage	576	-	-	576
Supplies - Other	452	33,889	-	34,341
Voluntary Contribution Costs	-	-	2,804	2,804
Wellness and Fitness Program Costs	6	483	-	489
	<u>15,101</u>	<u>422,430</u>	<u>4,768</u>	<u>442,299</u>
<b>INTERGOVERNMENTAL DONATION</b>				
Donation of Vehicles to Parish	-	1,296,572	-	1,296,572
	<u>-</u>	<u>1,296,572</u>	<u>-</u>	<u>1,296,572</u>
	<u>\$ 51,592</u>	<u>\$ 4,786,540</u>	<u>\$ 4,768</u>	<u>\$ 4,842,900</u>

The accompanying notes are an integral part of these statements.



**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the Terrytown Fifth District Volunteer Fire Department, Inc.'s (the Fire Department's) significant accounting policies applied in the preparation of the accompanying financial statements follows:

**Nature of Activities**

Terrytown Fifth District Volunteer Fire Department, Inc. (the Fire Department) is a nonprofit organization dedicated to providing the citizens of the Fifth Fire Protection District of Jefferson Parish (which includes Terrytown and adjoining unincorporated portions of Jefferson Parish) with fire protection and related services and facilities. The Fire Department is under contract with the Parish of Jefferson to provide these services by administering the daily activities of this district. The Fire Department is also supported by donor contributions and other miscellaneous fees and charges. The majority of the Fire Department's revenues are derived from the Parish contract.

**Basis of Presentation**

The financial statements of the Fire Department have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Fire Department to report information regarding its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Fire Department's management and the board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Fire Department or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the fund be maintained in perpetuity and used only for a specified purpose.

Donor restricted contributions are reported as increases to net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. The funds received from the Parish for fire protection services under the cooperative endeavor contract are considered donor restricted.

**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measure of Operations**

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Fire Department's ongoing fire protection services in the Fifth District of Jefferson Parish and the provision of support and community services to the firefighters and volunteers who provide services. Non-operating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Receipts under the intergovernmental cooperative endeavor agreement with the Parish are recognized as operating support in the month and year for which they are received. The net assets are released from donor restrictions as expenses for firefighting services are incurred. Expenses are recorded when incurred in accordance with the accrual basis of accounting.

**Contributions**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a donor restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished) net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activity as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions. The Fire Department considers all property and equipment purchased with Parish contracted funds (i.e., "public funds") to be donor restricted.

**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents**

Cash and cash equivalents consist of cash held in checking accounts, savings accounts, or certificates of deposit and are carried at cost. Funds deposited from the ad valorem tax millage are placed into a “special” fund and can only be disbursed for operating expenses of the Fire Department (i.e., for the public purpose of providing fire protection services).

**Investments**

Investments, if any, are typically in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values (based on quoted market prices) in the Statement of Financial Position. These investments fall under Level 1 of the fair value hierarchy as defined by FASB ASC 820-10-05. Unrealized gains and losses are included in changes in net assets.

**Property and Equipment**

Property and equipment, consisting primarily of fire stations and residences, furniture, fixtures, and equipment, are recorded at cost when purchased and at fair market value when received as a donation. The Fire Department capitalizes property and equipment purchases over \$1,000 and expenses those purchases under \$1,000. Expenditures for maintenance, repairs, and minor renewals are charged against earnings as incurred. Depreciation is computed using the straight-line method over the useful lives of the assets. The lives range from 3 to 39 years.

Property and equipment does not include fire trucks and vehicles donated by the Fire Department to the Fifth Fire District of Jefferson Parish. Historically, the Fire Department has received subsidies from the Fifth Fire District of Jefferson Parish for the purchase of fire trucks. The trucks are then purchased by the Fire Department and donated back to the Fifth Fire District of Jefferson Parish. This is done because the funding source of these subsidies is parish ad valorem taxes and the property must stay in the “public domain”. The fire trucks and vehicles are utilized by the Fire Department but they are insured by and titled in the name of the Parish of Jefferson. These fire trucks are reported for in the financial statements of the Parish of Jefferson.

**Prepays and Other Deposits**

Items that benefit a future period are recorded as prepaid at year end, if deemed material. These amounts are recognized as expenditures in the period that they benefit.



**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Donated Services, Goods and Facilities**

No amounts have been reflected in the financial statements for donated services, equipment or facilities. Donated services were not recorded because the value of these services is not readily determinable. However, it should be noted that a substantial number of volunteers donate time to the Fire Department's program services. The Fire Department is also allowed to utilize equipment and facilities that are owned by the Parish's Fifth Fire Protection District. The value of these items is also excluded since they are not readily determinable.

**Compensated Absences**

The Fire Department allows employees who work more than 50 hours per week to earn annual leave at the rate of 0 to 360 hours per year depending on length of continuous service. Annual leave is awarded on the first day of the next pay period after an employee's anniversary date. Employees are allowed to carry-over up to 300 hours from one year to the next. Upon separation, the annual leave is paid to the employee at 100 percent of its current value.

**Income Taxes**

The Fire Department is exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code, which exempts volunteer fire departments, and from state income taxes under Section 121(5) of Title 47 of the Louisiana Revised Statutes of 1950.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of support and expenses during the reporting period. Actual results could differ from those estimates.

**Reclassifications**

Certain amounts in 2020 may have been classified differently from how they were presented in 2019 to conform to management's current presentation format.

**Subsequent Events**

The Fire Department's management has evaluated subsequent events through October 7, 2020, which is the date the financial statements were available to be issued.

**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**2. CASH AND CASH EQUIVALENTS**

**Cash and Cash Equivalents**

Cash and cash equivalents totaled \$2,720,791 at June 30, 2020 (including \$2,318,853 in cash and checking accounts, \$401,388 in certificates of deposit, and \$550 in petty cash). The following is a schedule of cash (book) balances reported in financial institutions at June 30, 2020:

<u>Bank/Description</u>	<u>Maturity Date</u>	<u>Checking and Savings</u>	<u>Certificates of Deposit</u>	<u>Total</u>
<b>Cash In Banks:</b>				
Capital One Bank				
Special (Public) Account - Checking	n/a	\$ 1,803,118	\$ -	\$ 1,803,118
Special (Public) Account - Payroll	n/a	41,539	-	41,539
Regular (Private) Checking	n/a	469,130	-	469,130
		<u>2,313,787</u>	<u>-</u>	<u>2,313,787</u>
Gulf Coast Bank and Trust				
Ladies Auxillary Account	n/a	5,066	-	5,066
		<u>\$ 2,318,853</u>	<u>\$ -</u>	<u>\$ 2,318,853</u>
Plus Petty Cash				550
Total Cash in Banks and On-hand				<u>\$ 2,319,403</u>
<b>Savings and Certificates of Deposit:</b>				
Ed Jones/Stanley Morgan Bank				
Certificate of Deposit	8/28/2020	\$ -	\$ 100,000	\$ 100,000
Eureka Homestead				
Certificate of Deposit	12/18/2020	-	58,252	58,252
Fifth District Homestead				
Certificate of Deposit	9/25/2020	-	64,388	64,388
Certificate of Deposit	5/20/2021	-	25,976	25,976
Gulf Coast Bank				
Certificate of Deposit	12/27/2020	-	77,772	77,772
Certificate of Deposit	2/21/2021	-	75,000	75,000
Total Savings Accounts and Certificates of Deposit		<u>-</u>	<u>401,388</u>	<u>401,388</u>
Total Cash and Cash Equivalents in Financial Institutions		<u>\$ 2,318,853</u>	<u>\$ 401,388</u>	2,720,241
Plus Petty Cash				550
Total Cash and Cash Equivalents				<u>\$ 2,720,791</u>

**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**2. CASH AND CASH EQUIVALENTS (CONTINUED)**

**Pledged Securities**

Custodial risk is the risk that, in the event of a bank failure, the Fire Department's deposits might not be recovered. The Fire Department's policy for custodial credit risk conforms to state law, which includes the use of federal deposit insurance and securities pledged by the bank.

As noted above, the Fire Department maintains cash balances and certificates of deposit at several financial institutions in the New Orleans area. Accounts at each financial institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Interest bearing accounts with balances in excess of FDIC insurance at a financial institution are also secured by pledged securities held in joint custody at the Federal Reserve Bank, New Orleans in the Fire Department's name. At June 30, 2020, the book balances of cash and cash equivalents totaled \$2,720,791 and the bank balances of \$2,767,566 were entirely secured by FDIC insurance and/or pledged securities.

**3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Fire Department had the following financial assets available to meet cash needs for general expenditures within one year:

<b>Financial Assets at Year End:</b>	<u><b>2020</b></u>
Cash and cash equivalents	\$ 2,720,791
Accounts receivable	-
	<u><u>\$ 2,720,791</u></u>

As part of the Fire Department's liquidity management, it invests cash in excess of daily requirements in short-term investments (typically CDs). The Fire Department does not maintain any open letters of credit with its fiscal agent bank; therefore, it must monitor its short-term cash needs closely to ensure that its cash balances are adequate to cover current expenditures. The contract with the Parish provides a monthly allocation in about the third week of each month based on 1/12<sup>th</sup> of the annual estimated revenue from the ad valorem taxes for that year. These allocations are taken into account when monitoring cash-flows.

**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**4. PROPERTY AND EQUIPMENT**

Property and equipment at December 31, 2020 consisted of the following:

<u>Asset Category</u>	2019	Additions	Deletions	Donations	2020
Land	\$ 33,928	\$ -	\$ -	\$ -	\$ 33,928
Vehicles and Fire Trucks	-	1,296,572	-	(1,296,572)	-
Buildings and improvements	3,521,635	45,600	(36,098)	-	3,531,137
Machinery and equipment	1,213,355	114,382	(9,308)	-	1,318,429
Furniture and fixtures	300,535	7,694	-	-	308,229
	<u>5,069,453</u>	<u>1,464,248</u>	<u>(45,406)</u>	<u>(1,296,572)</u>	<u>5,191,723</u>
Less accumulated depreciation	(3,111,194)	(221,466)	20,338	-	(3,312,322)
Net Property and Equipment	<u>\$ 1,958,259</u>	<u>\$ 1,242,782</u>	<u>\$ (25,068)</u>	<u>\$ (1,296,572)</u>	<u>\$ 1,879,401</u>

Depreciation expense for the year ended June 30, 2020 was \$221,466. Donations of \$1,296,572 represent the transfer of department purchased vehicles (pumper trucks) to the Parish of Jefferson, in accordance with the contract (all fire-related vehicles must be titled in the Parish's name under the contract).

**5. COMPENSATED ABSENCES**

Compensated absences payable at June 30, 2020 totaled \$142,388.

**6. RESTRICTIONS ON NET ASSETS**

At June 30, 2020, net assets without donor restrictions totaled \$664,561 and the amount of net assets with donor restrictions totaled \$3,786,916. The net assets without donor restrictions are essentially made up of the private cash accounts (the regular account and the ladies auxiliary account, along with any related investments in CDs). The amounts held as net assets with donor restrictions are made up of the funds received from the Parish and deposited into the Special Account or the Payroll account, any related CDs, and any property and equipment purchased with those funds and dedicated to providing fire protection services under the contract, net of any related payables and accrued liabilities.



**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**6. RESTRICTIONS ON NET ASSETS (CONTINUED)**

Net assets received and released from donor restrictions for the year are as follows:

	<b>Amounts Received</b>	<b>Net Assets Released</b>
Intergovernmental Contributions		
Jefferson Parish Millage Allocation - Operating	\$ 3,090,000	\$ 2,588,827
Jefferson Parish Millage Allocation - Capital	1,293,882	1,293,882
Grants		
FEMA Grants	127,638	127,638
CARES Act Funding	463,110	463,110
State Fire Insurance Rebate	101,038	100,860
Miscellaneous Income	250,678	250,678
	<u>\$ 5,326,346</u>	<u>\$ 4,824,995</u>

**7. INTERGOVERNMENTAL CONTRACTED SERVICES**

The Fire Department is under contract with the Parish of Jefferson to provide fire protection services within the Fifth Fire Protection District. The current contract is effective from May 1, 2018 through December 1, 2027. Afterwards, the contract will be month-to-month until a new one is negotiated. The contract calls for the Fire Department to provide fire protection services to the Fifth District of Jefferson Parish in exchange for funding from the Parish.

To fund the contract, the Parish levied an ad valorem tax of 19.09 mills for 2019 on the assessed valuation of properties within the Fifth Fire District to fund these operations (the millage rate was renewed by the voters on May 4, 2013 for 10 years). The taxes are received by the Parish in 2020 and are passed through to the Fire Department under this cooperative endeavor agreement in monthly installments, which represent the 1/12<sup>th</sup> of the estimated net proceeds of the millage levied annually. The revenues from this operating contract amounted to \$3,090,000 for 2020 and made up a substantial portion (61.8 percent) of the Fire Department's total revenues. The Fire Department also received a capital allocation from the same millage totaling \$1,293,882, which represented 25.9 percent of current year revenues.

**8. FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various firefighting programs, administrative activities, and other general activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and support activities based on management's estimates of time and percentages used to conduct those functions.

**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**9. ADVERTISING COSTS**

Advertising costs are expensed as incurred. For the years ended June 30, 2020, advertising expense totaled \$1,006.

**10. PENSION PLAN**

The Fire Department has a non-standardized 401k Profit Sharing Plan. The plan allows individuals employed over six months who have completed 1,000 hours of service and have reached the age of 21 to defer up to 10 percent of their compensation, subject to limitations. The Fire Department makes non-forfeitable contributions of 5 percent of the compensation for those eligible employees that elect to participate in the plan by making salary reduction contributions. Pension plan contributions for the years ended June 30, 2020 were:

	<b>2020</b>			
Employee Contributions	\$ 80,301			
Employer Matching Contributions	60,534			
Employer Paid Admin Fees	2,353			
Plan Fidelity Bond	263			
Total Remittances	<u>\$ 143,451</u>			

**11. EXPENSES PAID BY OTHERS**

The full-time firefighters of the Fire Department who meet certain requirements receive supplemental pay from the State of Louisiana under the provisions of LRS 33:2002. The State pays this supplemental pay directly to the firefighters; therefore, the expense does not pass through these financial statements. State supplemental payments made to Fire Department employees totaled \$115,250 for the fiscal year ended June 30, 2020. The supplemental pay is included in the taxable income of the firefighters so that federal and state taxes may be applied.

**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**12. COVID-19 PANDEMIC**

In early March 2020, the COVID-19 virus was declared a global pandemic, and unfortunately, it continues to spread rapidly throughout the United States. Business continuity, including supply chains and consumer demand across a broad range of industries and countries, has been severely impacted for months, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. The virus was highly prevalent in the Jefferson Parish area from March through the end of May 2020. By mid to late March, the Governor and Parish President issued stay-at-home orders and other restrictions to the businesses and citizens of the Parish. As of the date of this report, some of these orders are still in place.

Management of the Fire Department is carefully monitoring the situation and evaluating its options during this time. Since most of its assets are short-term in nature, there is no effect on their fair value as of the date of this report. The various grants and contracts are also still in place, therefore, future funding for these activities do not appear to be in jeopardy at this time. Also, since the Fire Department's main revenue source is property taxes, it is not expected to be negatively impacted at this time. The 2019 tax roll has already been levied and the majority of funds have been collected by the Parish prior to this outbreak. The impact on the local economy, the assessed values of the tax rolls for 2020, and any future property tax levies will not be known until later in 2020 once the long-term impact of the pandemic is clearer. No adjustments have been made to these financial statements as a result of this uncertainty.

**13. CARES ACT FUNDING**

In response to the COVID-19 pandemic, the Federal Government passed the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). As part of the CARES Act, states and localities were to receive direct payments totaling \$3 billion. Louisiana's share totaled \$1.8 billion. The State allocated a portion of these funds to parishes and municipalities who have or will incur expenditures due to the public health emergency between the dates of March 27, 2020 and December 31, 2020. Through June 30, 2020, the Fire Department submitted costs of \$463,110 in COVID-19 related salaries and benefits. As of June 30, 2020, \$0- has been received and \$463,110 has been accrued as accounts receivable on the Statement of Financial Position. Reimbursement requests have been submitted and the funds have been received within 60 days subsequent to year end. As additional costs are incurred, they will be submitted for reimbursement. The Fire Department does not expect any additional ineligible costs at this time.

## **OTHER SUPPLEMENTARY INFORMATION**



TERRYTOWN FIFTH DISTRICT VOLUNTEER FIRE DEPARTMENT, INC.

SCHEDULE OF REVENUES AND EXPENDITURES - PUBLIC FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	<u>2020</u>
<b>REVENUES</b>	
Jefferson Parish Millage Allocation - Operating	\$ 3,090,000
Jefferson Parish Millage Allocation - Capital	1,293,882
State Fire Insurance Rebate	101,038
Federal Grant - FEMA	127,638
Federal Grant - CARES Act	463,110
Investment Return	11,873
Miscellaneous Income	250,678
	<u>5,338,219</u>
<b>EXPENDITURES</b>	
<b>PAYROLL AND RELATED COSTS</b>	
Labor - Salaries/Wages	1,820,315
Payroll Taxes	149,086
Pension Plan	63,150
Insurance - Employees (Health, Life, Dental)	315,234
Insurance - Workmen's Comp Insurance	350,766
Medical - Physicals and Drug Tests	19,876
	<u>2,718,427</u>
<b>FIREFIGHTING AND STATION EXPENSES</b>	
Cable and Internet	24,663
Bunker Gear	44,992
Emergency Operations	5,783
Fire Prevention	14,986
Lawn Equipment Repairs	2,639
Medical Supplies	3,167
Pest Control	2,624
Photo Lab	555
Repairs and Maintenance - Firehouses	36,727
Repairs and Maintenance - Residences	1,485
Supplies - Cleaning	1,387
Training	8,161
Uniforms and Badges	14,411
Utilities and Telephones - Firehouses - Heritage	25,261
Utilities and Telephones - Firehouses - Other	26,338
Utilities and Telephones - Residences	1,233
	<u>214,412</u>
<b>VEHICLE AND EQUIPMENT EXPENSES</b>	
Fuel	23,230
Repairs and Maintenance - Vehicles and Equipment	141,916
	<u>165,146</u>
<b>OPERATING AND ADMINISTRATIVE EXPENSES</b>	
Accounting and Auditing	13,321
Advertising and Promotion	1,006
Bank Charges	-
Conferences and Travel	3,330
Depreciation Expense	221,466
Donations	-
Dues and Subscriptions	4,232
Incentive Program	873
Information and Technology	15,042
Insurance - General	91,078
Legal	13,944
Licenses and Taxes	10
Loss on Disposal of Assets	25,068
Meetings	1,174
Membership	742
Miscellaneous	66
Office and Supplies	3,845
Postage	411
Supplies - Other	34,341
Wellness and Fitness Program Costs	489
	<u>430,438</u>
<b>INTERGOVERNMENTAL DONATIONS</b>	
Donation of Fire Trucks to Parish	1,296,572
	<u>1,296,572</u>
<b>TOTAL EXPENDITURES</b>	<u>4,824,995</u>
<b>NET REVENUES (EXPENDITURES)</b>	<u>\$ 513,224</u>

**TERRYTOWN FIFTH DISTRICT VOLUNTEER FIRE DEPARTMENT, INC.**

**SCHEDULE OF COMPENSATION AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED JUNE 30, 2020**

<b>Agency Head Name/Title:</b>	<b><u>J. Austin Fellows, President</u></b>	
<b><u>Purpose</u></b>	<b><u>Amount</u></b>	
Salary	(1) \$	-
Benefits - Insurance (Group Health)		-
Benefits - Retirement		-
Benefits - Other		-
Payroll Taxes		-
Car Allowance		-
Vehicle Provided by Agency		No
Dues	(2)	175
Per Diem	(3)	1,226
Reimbursements		-
Travel (mileage, fuel, etc)		361
Telephone (cellphone)		-
Registration Fees	(4)	183
Conference Travel	(5)	1,219
Continuing Professional Education Fees		-
Housing		-
Unvouchered Expenses		-
Special Meals		-

**Notes to Schedule:**

- (1) The President serves in a voluntary capacity and receives no salary.
- (2) The Fire Department pays the President's dues to be a member of certain firefighting organizations.
- (3) Per diem includes payments for meal per diems related to attending conferences.
- (4) Registration fees for various firefighting association conferences and workshops.
- (5) Confernce travel includes hotel costs and parking fees for attending various conferences (such as LSFA Convention) on behlaf of the Fire Department.

**REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

**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 President and Board of Directors  
Terrytown Fifth District Volunteer Fire Department, Inc.  
Terrytown, Louisiana

I have audited, in accordance with 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 Terrytown Fifth District Volunteer Fire Department, Inc. (the Fire Department), a non-profit entity, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Fire Department’s basic financial statements, and have issued my report thereon dated October 7, 2020.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing my audit of the financial statements, I considered the Fire Department’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fire Department’s internal control. Accordingly, I do not express an opinion on the effectiveness of the Fire Department’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 Fire Department’s financial statements will not be prevented, or detected and corrected in a timely basis. *A significant deficiency* is a deficiency, or a 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.



My 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 my audit I did not identify any deficiencies in internal control that I consider to be a material weakness. However, material weaknesses may exist that have not been identified. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that I consider to be significant deficiencies in internal control (See Findings SD# 20-01 and SD # 20-02).

### **COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the Fire Department's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion.

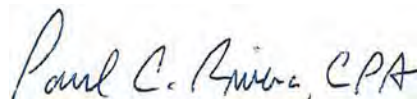
The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### **FIRE DEPARTMENT'S RESPONSES TO FINDINGS**

The Fire Department's responses to the findings identified in my audit are described in the accompanying Schedule of Findings and Responses. The Fire Department's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on them.

### **PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fire Department'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.

  
October 7, 2020

**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended June 30, 2020**

I have audited the financial statements of the Terrytown Fifth District Volunteer Fire Department, Inc. (the Fire Department) as of and for the year ended June 30, 2020, and have issued my report thereon dated October 7, 2020. I conducted my audit in accordance with 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. My audit of the financial statements as of June 30, 2020 resulted in an unqualified opinion.

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

- The auditor's report expresses an unqualified opinion on the financial statements of the Fire Department for the fiscal year ended June 30, 2020.
- Two significant deficiencies disclosed during the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. These items are discussed in detail below. No material weaknesses were reported.
- No instances of noncompliance material to the financial statements of the Fire Department were disclosed during the audit.
- The Fire Department was not subject to a Single Audit under OMB's Uniform Guidance Circulars.
- No separate written management letter was issued for the year ended June 30, 2020.

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**SIGNIFICANT DEFICIENCIES**

**SD Comment # 20-01 - Inadequate Segregation of Duties**

Condition - I noted that the size of the Fire Department's operations is too small to provide for an adequate segregation of duties. The Fire Department's Treasurer is charged with most of the responsibilities relating to the cash receipts, cash disbursements, payroll and financial reporting cycles. The Fire Department does, however, have various controls in place which tend to mitigate this problem, including (1) having another person review and initial all bank reconciliations, (2) requiring dual signatures on all checks, (3) requiring the presentation of actual versus budget reports on a monthly basis, and (4) the use of an outside bookkeeping firm to post and generate the general ledgers.

**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
For the Year Ended June 30, 2020**

**SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)**

Recommendation - Employing additional controls may not be cost beneficial, however, the Board should remain cognizant of the lack of segregation of duties.

Response - We are aware of the condition, however, at this point we are not in the financial position of addressing the problem. The Board is aware of the condition and will continue to monitor the financial activity of the Fire Department in a timely manner.

**SD Comment # 20-02 - Preparation of Financial Statements by Auditor**

Condition and Criteria – The Fire Department does not have controls in place for proper oversight of its financial reporting and for the preparation of financial statements in accordance with generally accepted accounting principles. As is common in small organizations, the Fire Department has chosen to engage the auditor to prepare its annual financial statements. This condition is intentional by management, along with the cost effectiveness of acquiring the ability to prepare the financial statements in accordance with generally accepted accounting principles.

Cause - Statement of Auditing Standards (SAS) 115 requires that I report the above condition as a control deficiency. The SAS does not provide exceptions to reporting deficiencies that are mitigated with non-audit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive or otherwise impractical.

Recommendation - As mentioned, whether or not it would be cost effective to cure a control deficiency is not a factor in applying SAS 115's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies noted under SAS 115. In this case, I do not believe that curing the significant deficiency described in this finding would be cost effective or practical and accordingly, I do not believe any corrective action is necessary.

Management's Response – The Fire Department's staff is familiar with the day-to-day accounting requirements and the monthly cash basis reporting requirements; however, due to limited staffing and funding, we do not consider it practical to provide sufficient training to our staff in order to eliminate this condition and can only continue to rely on the auditor to prepare the financial statements at this time.

**TERRYTOWN FIFTH DISTRICT  
VOLUNTEER FIRE DEPARTMENT, INC.  
TERRYTOWN, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
For the Year Ended June 30, 2020**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Not Applicable

**SECTION IV - STATUS OF PRIOR YEAR FINDINGS**

The status of findings and questioned costs noted in prior years is noted below:

**FINANCIAL STATEMENT FINDINGS**

<b>Prior Year Comment No.</b>	<b>Description</b>	<b>Status</b>
SD # 19-01	Inadequate segregation of duties.	Not Yet Resolved. See CY SD Comment # 20-01
SD # 19-02	Preparation of financial statements is done by external auditor.	Not Yet Resolved. See CY SD Comment # 20-02



{END OF REPORT}

Email From Joe Greco, To VFCs, dated 10/07/2019



**From:** [Joe Greco](#)  
**To:** [rwilson@mrfd3.com](mailto:rwilson@mrfd3.com); [Linton Duet](#); [3rd District VFD](#); [Austin Fellows](#); [Billy Zink \(azinkjr@gmail.com\)](mailto:azinkjr@gmail.com); [Blaine Terrebonne](#); [Bobby Wilson <RobertWilson>](#); [Brad Migliore](#); [Brandon Davis](#); [Cary Radford](#); [Christian Collins](#); [Chuck Whitmer](#); [Don Robertson](#); [Elvis Smith](#); [Elvis G. Smith](#); [Gary Girard](#); [Hunter, Blake](#); [Joe Greco](#); [Aubry Chaisson - Grand Isle Fire](#); [Keith Plaisance](#); [Michael Labruzzo](#); [Michael Ortiz](#); [Randy Bean LOMVFD](#); [RicHard Parker - Harvey Vol Fire](#); [Rickie Eslick](#); [Ryan Guidroz](#); [Scott Berthelot](#)  
**Subject:** Standard Operating Procedure  
**Date:** Monday, October 7, 2019 9:14:05 AM  
**Attachments:** [Standard Operating Procedure 1 rev.docx](#)  
[Standard Operating Procedure 2.docx](#)  
[Standard Operating Procedure 3.docx](#)  
[Standard Operating Procedure 4.docx](#)  
[Standard Operating Procedure 5.docx](#)

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Presidents / Chiefs

I ask that you review the attached SOP's with your Board Members and consider implementing them in your Departments. If you have any questions please feel free to contact me.

Joseph R. Greco Jr.  
Director  
Office of Fire Services  
Jefferson Parish  
910 3rd Street  
Gretna, LA 70053  
(504)736-6201  
[jgreco@jeffparish.net](mailto:jgreco@jeffparish.net)



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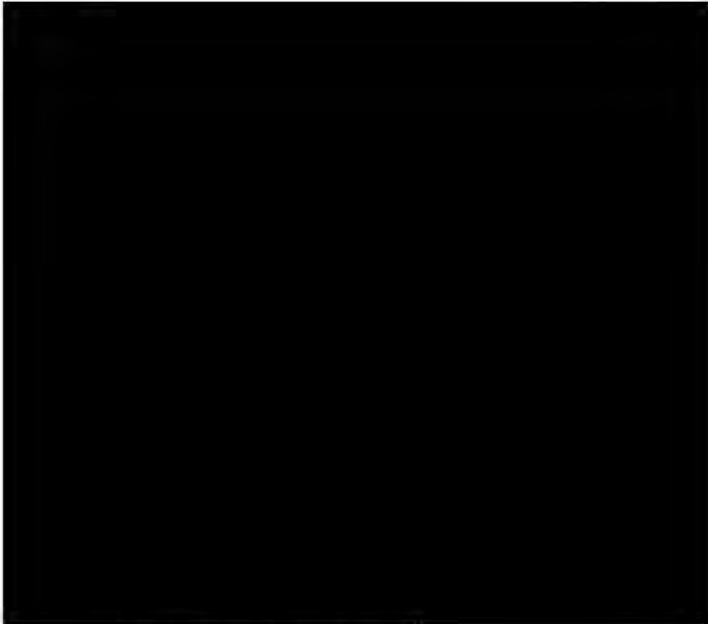
Any information provided to Jefferson Parish Government may be subject to disclosure under the Louisiana Public Records Law. Information contained in any correspondence, regardless of its source, may be a public record subject to public inspection and reproduction in accordance with the Louisiana Public Records Law, La. Rev. Stat. 44:1 et seq.

TVFC's CARES Act  
Funds

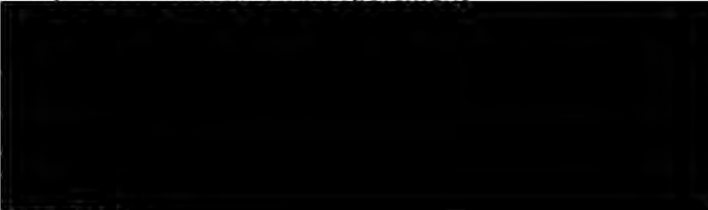




**Entity**



**Terrytown Volunteer Fire Department**



**Grand Total**



**Amount Received**



**695,779.39**



**34,704,893.68**



Parish  
Administration's  
Response





# JEFFERSON PARISH

## OFFICE OF THE PARISH PRESIDENT

CYNTHIA LEE SHENG  
PARISH PRESIDENT

January 30, 2022

**Via Electronic Mail**

David N. McClintock  
Jefferson Parish Inspector General  
990 N. Corporate Drive, Suite 300  
Jefferson, LA 70123

Re: Administration Response to Office of Inspector General-Jefferson Parish-Confidential Draft Audit  
2021-0006-Terrytown Volunteer Fire Company

Mr. McClintock:

In accordance with Jefferson Parish Code Section 2-155.10(9), the Administration respectfully submits this response to JPOIG Confidential Draft Audit 2021-0006. In connection with the above-referenced matter, my staff met with the Office of Fire Services (“OFS”) responsible for oversight of the Terrytown Volunteer Fire Company (“Terrytown”) to discuss your draft audit. Those meetings demonstrated that policies and procedures implemented by OFS in 2020 will continue to ensure that all Volunteer Fire Companies comply with their contractual obligations to the Parish.

The findings identified in the draft audit are addressed in detail below.

**Finding No. 1: Lack of Compliance with Parish Contract.**

The Administration agrees with this finding. The OFS has already created and implemented guidelines to ensure that each Volunteer Fire Company satisfies all contractual reporting obligations and the Director will continue to require quarterly reports from Terrytown and monitor same for compliance with all contractual reporting requirements, and compliance with length of service award program provisions in the contract.

**Finding No. 2: Lack of Adequate Fiscal Policies and Procedures.**

The Administration agrees with this finding. The Director of OFS has developed and implemented Standard Operating Procedures for Volunteer Fire Company compliance and will work with the Terrytown to continue to refine them to include financial management policies and procedures.

In conclusion, the Administration has already taken corrective measures and the Office of Fire Services has developed and implemented policies and procedures and additional corrective measures to address and prevent further deficiencies in its oversight of Terrytown. The Administration is committed to continued

discussion with and input from your Office regarding these measures so that prospective and existing policies and procedures are followed.

Thank you for your assistance, and for providing us an opportunity to respond.

If you have any questions, please contact me at your earliest convenience.

Sincerely,



Cynthia Lee Sheng  
Parish President

cc: Mr. Steve LaChute, Chief Operating Officer  
Ms. Valerie Brolin, Deputy Chief Operating Officer  
Honorable Ricky Templet, Councilman at Large, Div. A  
Honorable Scott Walker, Councilman at Large, Div. B  
Honorable Marion Edwards, Councilman, Dist. 1  
Honorable Deano Bonano, Councilman, Dist. 2  
Honorable Byron Lee, Councilman, Dist. 3  
Honorable Dominick Impastato, Councilman, Dist. 4  
Honorable Jennifer Van Vrancken, Councilwoman, Dist. 5  
Ms. Peggy Barton, Parish Attorney  
Mr. David Courcelle, Deputy Parish Attorney  
Mr. Bryan Adams, CAA- Internal Services  
Chief Don Robertson, Fire Services

TVFC's Response





**Terrytown – Fifth District  
Volunteer Fire Department, Inc.  
341 Heritage Avenue  
Terrytown, LA 70056  
Phone: (504) 349-5551**

January 18, 2022

David McClintock, Inspector General  
Jefferson Parish Office of Inspector General  
990 N. Corporate Drive  
Suite 300  
Jefferson, LA 70123

Sir:

I am writing concerning the "Reporting of results of Inspector General findings" in the JPOIG Audit #2021-0006 of the Terrytown 5<sup>th</sup> District Volunteer Fire Department.

- Concerning the failure of the department to submit an inventory of department property: On June 10, 2019, Joe Greco sent the attached email requesting information of department equipment. The attached inventory was forwarded to his office. In 2021, the Chief spoke with Brian Adams who was at that time the Director of Fire Services concerning inventories and was advised at that time that the Parish was attempting to come up with a list of equipment that should be inventoried and that he would be notified at a later date when this list was complete. We have not received any instructions from Mr. Adams concerning this information.
- Concerning one of our vehicles not being properly registered: In August of 2020, we took delivery of the 2020 F-550 used as a "Squad" in the department. At that time the paperwork was brought to Bruce Vosbein in Jefferson Parish Fleet Management to get the registration papers. The registration was received in November of 2020 showing the vehicle was registered to Terrytown 5<sup>th</sup> District Vol Fire Dept. At that time, the Chief brought the registration to Mr. Vosbein and advised that it was not properly registered and to please correct the registration as the 5<sup>th</sup> Fire District of Jefferson Parish. A new registration was never received. On January 5, 2022, the Chief brought the paperwork to Mr. Vosbein asking him again to correct the vehicle registered in the name of the 5<sup>th</sup> Fire District of Jefferson Parish.
- Concerning Finding #1 Length of Service Award: Contract Section IV (viii) requires any implementation of a volunteer firefighter length of service program be approved by the District. Our Department does not have a volunteer firefighting program but does have a company program for our employees. This expenditure listed were to the employees of the Department and were contained in our labor expenses.

We believe these concerns reflect the Department's actions to those items listed in the report.

Sincerely,



Michael Burt  
President

## Chief Chuck Whitmer

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**From:** Joe Greco <JGreco@jeffparish.net>  
**Sent:** Monday, June 10, 2019 12:31 PM  
**To:** 3rd District VFD; Austin Fellows; Billy Zink (azinkjr@gmail.com); Blaine Terrebonne; Bobby Wilson; Brad Migliore; Brandon Davis; Cary Radford; Christian Collins; Chuck Whitmer; Don Robertson; Elvis Smith; Elvis Smith; Gary Girard; Hunter, Blake; Joe Greco; Aubry Chaisson - Grand Isle Fire; Keith Plaisance; Linton Duet; Michael Labruzzo; Michael Ortiz; Randy Bean LOMVFD; RicHard Parker - Harvey Vol Fire; Rickie Eslick; Ryan Guidroz; Scott Berthelot  
**Subject:** Depts. Inventory  
**Attachments:** Department Inventory.xlsx

Chiefs

Over the last couple months I have had several meetings with the Inspector General's Office concerning the inventory of Fire Department assets. In those meetings, several recommendations were given on what assets should be inventoried. If you open the attachment, you will see eight tabs at the bottom of items that should be recorded and placed in inventory. This is an electronic form that can be filled out and emailed back to me to place in your departments' file. Also, as assets are removed or replaced, the list should be updated and sent to me to keep the inventory current. If you have any questions please feel free to call me and as always I wish to thank you in advance for your cooperation.

Joseph R. Greco Jr.  
Director  
Office of Fire Services  
Jefferson Parish  
910 3<sup>rd</sup> Street  
Gretna, LA 70053  
(504)736-6201  
jgreco@jeffparish.net

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Please be advised any information provided to Jefferson Parish Government may be subject to disclosure under the Louisiana Public Records Law. Information contained in any correspondence, regardless of its source, may be a public record subject to public inspection and reproduction in accordance with the Louisiana Public Records Law, La. Rev. Stat. 44:1 et seq.

Department:		Terrytown 5th District					
Make	Model	Year	Size	Purchase Price	Serial No.	Registration No.	
Alumcraft	2072CS	2007	20'		ACBW1797C707	LA-2270-PU	
Honda			75 HP		BBAL-4801234		

Name on Title	Location
5th Dist. FD of Jeff. Parish	Station 51
5th Dist. FD of Jeff. Parish	Station 51

Cairns Helmet	2017		Plaisance, Mickey
Cairns Helmet			Balestra, John 5014-15
Cairns Helmet	2017		Marque, Timothy
Cairns Helmet	2015		Gray, Thomas
Cairns Helmet	2017		Burnetz, George
Cairns Helmet	2017		Autin, Randy
Cairns Helmet			In Storage 5014-20
Cairns Helmet	2017		Allo, Reginald
Cairns Helmet	2015		Ansardi, Chase
Cairns Helmet	2017		Croop, Richard
Cairns Helmet	2015		Robertson, James
Cairns Helmet	2015		Ducote, Matthew
Cairns Helmet	2017		Burt, Michael
Cairns Helmet			Jimenez, Federico
Cairns Helmet	2017		Berggren, Chris
Cairns Helmet	2015		Wigstrom, Johnny
Cairns Helmet	2016		Gaubert, Jordon
Cairns Helmet	2015		Cochrane, Dylan
Cairns Helmet	2017		Fellows, Austin
Cairns Helmet			Guidroz, Dustin 5014-33
Cairns Helmet	2015		Trabona, John
Cairns Helmet			Wedge, Daniel 5014-35
Cairns Helmet	2018		In Storage 5014-36
Cairns Helmet	2018		Hanson, Richard
Cairns Helmet			Le, Hung 5014-38
Cairns Helmet	2018		Eden, Travis
Cairns Helmet	2008		Parker, Sherwood
Cairns Helmet			In Storage 5014-41
Cairns Helmet	2009		Ledbetter-Clancy, Mary
Cairns Helmet			Franklin, Ronald
Cairns Helmet	2018		Harris, William
Cairns Helmet	2013		In Storage 5014-46
Cairns Helmet			Level, Catlin 5014-47
Cairns Helmet	2013		Ghivizzani, Kevin



Globe Bunker Coat	2009		Lester, David
Globe Bunker Coat	2012		Cochrane, Dylan
Globe Bunker Coat	2014		Fellows, Austin
Globe Bunker Coat	2008		Guidroz, Dustin
Globe Bunker Coat	2015		In Storage 5015-34
Globe Bunker Gear	2018	\$1,224	Cannatella, Brian
Globe Bunker Coat	2010		Gaubert, Jordon
Globe Bunker Coat	2010		Ferrell, Dylan
Globe Bunker Coat	2018	\$1,224	In Storage 5015-38
Globe Bunker Coat	2010		Ghivizzani, Kevin
Globe Bunker Coat	2010		In Storage 5015-41
Globe Bunker Coat	2013		In Storage 5015-42
Globe Bunker Coat	2015		Wedge, Daniel
Globe Bunker Coat	2006		Hanson, Richard
Globe Bunker Coat	2014		Le, Hung
Globe Bunker Coat	2010		In Storage 5015-46
Globe Bunker Coat	2012		Parker, Sherwood
Globe Bunker Coat	2017		In Storage 5015-48
Globe Bunker Coat	2010		Ledbetter-Clancy, Mary
Globe Bunker Coat	2017		Hutchison, Kyle
Globe Bunker Coat	2018	\$1,224	Kinchen, Randall
Globe Bunker Coat	2018	\$1,224	Burnetz, Casey
Globe Bunker Coat	2018	\$1,224	Istre, Taz
Globe Bunker Coat	2018	\$1,224	Croop, Richard
Globe Bunker Coat	2018	\$1,224	Marque, Timothy
Globe Bunker Coat			In Storage 5015-57
Globe Bunker Coat	2018	\$1,224	Plaisance, Mickey
Globe Bunker Coat	2015		Day, Nicholas
Globe Bunker Coat	2014		Gonzales, Nathan
Globe Bunker Coat	2018	\$1,224	Ducote, Matthew
Globe Bunker Coat	2019	\$1,315.00	Jimenez, Federico
Globe Bunker Coat	2019	\$1,315	Trabona, John
Globe Bunker Gear	2019	\$1,315	Macpherson, Cameron
Globe Bunker Coat	2019	\$1,315	Clements, Michael
Cairns Helmet	2018	\$267	Whitmer, Charles
Cairns Helmet	2012		Zulli, Corey
Cairns Helmet	2017		Kinchen, Randall
Cairns Helmet	2017		Burnetz, Casey
Cairns Helmet	2015		Cannatella, Brian
Cairns Helmet	2015		Primeaux, Kenneth
Cairns Helmet	2016		Macpherson, Cameron
Cairns Helmet	2017		Gaspard, Nicholas
Cairns Helmet	2017		Istre, Taz
Cairns Helmet	2013		Clements, Michael
Cairns Helmet	2016		In Storage 5014-11
Cairns Helmet	2016		Armstrong, Carlos
Cairns Helmet	2017		Williams, Justin

Globe Bunker Pants	2014		Le, Hung
Globe Bunker Pants	2010		In Storage
Globe Bunker Pants	2012		Parker, Sherwood
Globe Bunker Pants			In Storage 5016-49
Globe Bunker Pants	2010		Ledbetter-Clancy, Mary
Globe Bunker Pants	2017		Hutchison, Kyle
Globe Bunker Pants	2018	\$910	Kinchen, Randall
Globe Bunker Pants	2018	\$910	Burnetz, Casey
Globe Bunker Pants	2018	\$910	Istre, Taz
Globe Bunker Pants	2018	\$910	Croop, Richard
Globe Bunker Pants	2018	\$910	Marque, Timothy
Globe Bunker Pants	2018	\$910	Plaisance, Mickey
Globe Bunker Pants			In Storage 5016-58
Globe Bunker Pants	2014		Daly, Nicholas
Globe Bunker Pants	2018	\$910	Ducote, Matthew
Globe Bunker Pants	2019	\$960	Jimenez, Federico
Globe Bunker Pants	2019	\$960	Trabona, John
Globe Bunker Pants	2019	\$960	Eden, Travis
Globe Bunker Pants	2019	\$960	Macpherson, Cameron
Globe Bunker Pants	2019	\$960	Clements, Michael
Globe Bunker Coat	2017		Whitmer, Charles
Globe Bunker Coat	2015		Zulli, Corey
Globe Bunker Coat	2010		In Storage
Globe Bunker Coat	2017		Primeaux, Kenneth
Globe Bunker Coat	2016		In Storage 5015-07
Globe Bunker Coat	2017		Gaspard, Nicholas
Globe Bunker Coat	2015		In Storage 5015-09
Globe Bunker Coat	2013		Level, Catlin
Globe Bunker Coat	2010		In Storage 5015-11
Globe Bunker Coat	2010		In Storage 5015-12
Globe Bunker Coat	2016		Armstrong, Carlos
Globe Bunker Coat	2012		Williams, Justin
Globe Bunker Coat	2010		Robertson, James
Globe Bunker Coat	2017		Farges, Julien
Globe Bunker Coat	2004		Balestra, John
Globe Bunker Coat	2010		In Storage
Globe Bunker Coat	2016		Gray, Thomas
Globe Bunker Coat	2010		Burnetz, George
Globe Bunker Coat	2018	\$1,224	Autin, Randy
Globe Bunker Coat	2016		Franklin, Ronald
Globe Bunker Coat	2016		Allo, Reginald
Globe Bunker Coat	2015		Ansardi, Chase
Globe Bunker Coat	2010		Harris, William
Globe Bunker Coat	2015		Burt, Michael
Globe Bunker Coat	2014		In Storage 5015-27
Globe Bunker Coat	2014		Berggren, Chris
Globe Bunker Coat	2017		Wigstrom, Johnny

Globe Boots	2018	\$360	Ledbetter-Clancy, Mary
Globe Boots	2018	\$360	Trabona, John
Globe Boots	2018	\$360	Hutchison, Kyle
Globe Boots			Harris, William 5019-51
Globe Boots	2010		Level, Catlin
Globe Bunker Pants	2016		Whitmer, Charles
Globe Bunker Pants	2015		Zulli, Corey
Globe Bunker Pants	2010		Gaubert, Jordon
Globe Bunker Pants	2010		In Storage
Globe Bunker Pants	2017		Primeaux, Kenneth
Globe Bunker Pants	2011		Level, Catlin
Globe Bunker Pants	2017		Gaspard, Nicholas
Globe Bunker Pants	2008		Lester, David
Globe Bunker Pants	2014		Ferrell, Dylan
Globe Bunker Pants	2008		In Storage
Globe Bunker Pants	2011		In Storage
Globe Bunker Pants	2016		Armstrong, Carlos
Globe Bunker Pants	2008		Williams, Justin
Globe Bunker Pants	2010		Robertson, James
Globe Bunker Pants	2017		Farges, Julien
Globe Bunker Pants	2007		Balestra, John
Globe Bunker Pants	2014		Gray, Thomas
Globe Bunker Pants	2010		Burnetz, George
Globe Bunker Pants	2018	\$910	Autin, Randy
Globe Bunker Pants	2016		Franklin, Ronald
Globe Bunker Pants	2016		Allo, Reginald
Globe Bunker Pants	2015		Ansardi, Chase
Globe Bunker Pants	2010		Gonzales, Nathan
Globe Bunker Pants	2015		Burt, Michael
Globe Bunker Pants	2014		Berggren, Chris
Globe Bunker Pants	2017		Wigstrom, Johnny
Globe Bunker Pants	2010		Ghivizzani, Kevin
Globe Bunker Pants	2015		Cochrane, Dylan
Globe Bunker Pants	2014		Fellows, Austin
Globe Bunker Pants	2007		Guidroz, Dustin
Globe Bunker Pants	2014		In Storage 5016-34
Globe Bunker Pants	2018		Cannatella, Brian
Globe Bunker Pants	2010		In Storage 5016-36
Globe Bunker Pants	2013		In Storage 5016-37
Globe Bunker Pants	2010		In Storage 5016-38
Globe Bunker Pants	2015		In Storage 5016-39
Globe Bunker Pants	2012		In Storage 5016-40
Globe Bunker Pants	2010		Harris, William
Globe Bunker Pants	2010		In Storage 5016-42
Globe Bunker Pants	2018	\$910	In Storage
Globe Bunker Pants	2015		Wedge, Daniel
Globe Bunker Pants	2014		Hanson, Richard

Department: Terrytow			
Make	Year Purchased	Purchase Price	Location/Issued To
Globe Boots	2013		Zully, Corey
Globe Boots	2010		Kinchen, Randy
Globe Boots	2017		Burnetz, Casey
Globe Boots	2012		Cannatella, Brian
Globe Boots	2017		Primeaux, Kenneth
Globe Boots	2007		Macpherson, Cameron
Globe Boots	2017		Gaspard, Nicholas
Globe Boots	2010		Istre, Taz
Globe Boots	2009		Clements, Michael
Globe Boots	2015		Farges, Julian
Globe Boots	2010		Ducote, Matthew
Globe Boots	2009		Armstrong, Carlos
Globe Boots	2013		Williams, Justin
Globe Boots	2016		Robertson, James
Globe Boots	2012		Plaisance, Mickey
Globe Boots	2009		Balestra, John
Globe Boots	2016		Marque, Timothy
Globe Boots	2014		Gray, Thomas
Globe Boots	2007		Burnetz, George
Globe Boots	2010		Autin, Randy
Globe Boots	2018	\$360	Franklin, Ronald
Globe Boots	2016		Allo, Reginald
Globe Boots	2013		Ansardi, Chase
Globe Boots	2017		Croop, Richard
Globe Boots	2016		Burt, Michael
Globe Boots	2016		Jimenez, Federico
Globe Boots	2015		Berggren, Chris
Globe Boots	2018	\$360	Ghivizzani, Kevin
Globe Boots	2010		Cochrane, Dylan
Globe Boots	2012		Fellows, Austin
Globe Boots	2010		Guidroz, Dustin
Globe Boots	2017		In Storage
Globe Boots	2012		In Storage
Globe Boots	2010		In Storage
Globe Boots	2013		Gaubert, Jordon
Globe Boots	2009		In Storage
Globe Boots	2010		In Storage
Globe Boots	2009		Wigstrom, Johnny
Globe Boots	2010		In Storage
Globe Boots	2012		Wedge, Daniel
Globe Boots	2011		Hanson, Richard
Globe Boots	2014		Le, Hung
Globe Boots	2007		Eden, Travis
Globe Boots	2012		Parker, Sherwood
Globe Boots			In Storage 5019-47

Department:						
Make	Model	Serial No.	Gas/Battery/Electric	Year Purchased	Purchase Price	Location
18" Tempest	700-024	061597-024-00343	Gas			L-537
24" Supervac	724G4H	NONE	Gas			S-529
24" Supervac	P200SE	Unreadable	Electric			S-529
14" Supervac	P124S	88A029	Electric			S-529
18" Tempest	700-024	061307-024-00342	Gas			E-538
18" Tempest	700-024	024-01518	Gas			E-528
18" Tempest	700-024	Unreadable	Gas			E-546
20" Supervac	Unreadable	Unreadable	Gas			Station 51
16" Supervac	P164SE	7050	Electric			Station 51
16" Supervac	P164SE	3986	Electric			Station 51
18" Tempest	700-24	024-01522	Gas			E-548
18" Tempest	Unreadable	Unreadable	Gas			E-518



Station	Brand	Lawn Mower	Weedeater	Edger	Blower
51	Toro	313006266	T98314077160	S78712127152	12020650
51	Toro	7800554			
52	Toro	313002799	S89312323065		522525889
52	Toro	91022625108			
53	Hustler	13090380	T98314315937	T46814059296	P31212168149
54	Toro	311001877	S03912063089	T46814100600	P31212074359
54	Toro	7800430			
51 Spare	JohnDeere	D130			

Department:	Terrytown 5th District Vol Fire Department			
Make	Model	Year Purchased	Purchase Price	Serial Number
Motorola	APX7500	2016	863.25	656CSM0658
"	APX8000		\$4,109.00	581CSM0114
"	APX7500			656CSM0659
"	APX8000	2016	\$4,109.00	581CSM0115
"	APX8000	2016	\$4,109.00	581CSM0116
"	APX7500			656CST4643
"	APX6000			756CTR1522
"	APX6000			756CTR1523
"	APX6000			756CTR1524
"	APX6000			756CTR1525
"	APX6000			756CTR1526
"	APX6000			756CTR1527
"	APX6000			756CTR1530
"	APX6000			756CTR1533
"	APX6000			756CTR1534
"	APX7000			655CQZ1452
"	APX7000			655CQZ1453
"	APX6000			756CSM0017
"	APX6000			756CSM0018
"	APX6000			756CSM0015
"	APX6000			756CTR1528
"	APX6000			756CTR1529
"	APX6000			756CSM0016
"	APX7500			656CSM0083
"	APX7500			527CTR2304
"	APX7500			527CTR2305
"	APX7500			527CTR2306
"	XTL5000			500CHD1748
"	XTS5000			721CHD2218
"	XTL5000			500CHD1753
"	XTS5000			721CKB0429
"	XTL5000			500CJZ3001
"	APX6000			756CTR1522
"	XTS5000			721CKB0423
"	XTL5000			500CHD1746
"	XTS5000			721CHD2220
"	XTL5000			500CHD1828
"	XTS5000			721CHD2222
"	XTS5000			721CKB0432
"	XTL5000			500CHD1823
"	XTS5000			712CHD2205
"	XTS5000			721CHD2206
"	XTL5000			500CHD1749
"	XTS5000			721CKB0426
"	XTS5000			712CHD2210

"	XTL5000		500CHD1741
"	XTS5000		721CHD2224
"	XTS5000		721CKB0428
"	XTL5000		500CHD1744
"	XTL5000		500CHD1752
"	XTS5000		721CHD2226
"	XTS5000		721CHD2225
"	XTL5000		500CHD1755
"	XTL5000		500CHD1756
"	XTL5000		500CHD1757
"	XTL5000		500CHD1745
"	XTS5000		721CHD2194
"	XTS5000		721CHD2198
"	XTS5000		721CHD2212
"	XTS5000		721CHD2196
"	XTS5000		721CKB0414
"	XTS5000		721CHD2199
"	XTS5000		721CKB0415
"	XTS5000		721CHD2197
"	XTS5000		721CKB0421
"	XTS5000		721CFE2065
"	XTS5000		721CHD2211
"	XTS5000		721CKB0416
"	XTS5000		721CEF2063
"	XTS5000		721CHD2201
"	XTS5000		721CFE2064
"	XTS5000		721CKB0418
"	XTS5000		721CKB0427
"	XTS5000		721CFE2062
"	XTS5000		721CKB0420
"	XTS5000		721CFE2067
"	XTS5000		721CHD2203
"	XTS5000		721CHD2217
"	XTS5000		721CHD2215
"	XTS5000		721CHD2216
"	XTS5000		721CKB0430
"	XTS5000		721CHD2208
"	XTS5000		721CHD2204
"	XTS5000		721CKB0413
"	XTS5000		721CHD2207
"	XTS5000		721CHD2202
"	XTS5000		721CHD2209
"	XTS5000		721CHD2228
"	XTS5000		721CHD2221
"	XTS5000		721CHD2214
"	XTS5000		721CKB0422
"	XTS5000		721CKB0431

"	XTS5000			721CKB0425
"	XTL5000			500CHD1751
"	XTL5000			500CHD1742
"	XTL5000			500CHD1754
"	XTS5000			721CKB0424
"	XTL5000			500CHD1747
"	XTL5000			500CHD1750
"	XTL5000			500CHD1825
"	XTS5000			721CHD2195
"	XTL5000			500CHD1750
"	XTL5000			500CHD1824
"	XTL5000			500CHD1827
"	XTS5000			721CHD2219
"	XTS5000			721CHD2227
"	XTS5000			721CFE2066
"	XTS5000			721CHD2223
"	XTS5000			721CHD2213
"	XTS5000			721CHD2200

LWIN ID	Unit/Alias	Location/Issued To
331520	500	Fire Chief
331512		
331513		
331513		
331514		In Storage
331530		Utility-519
330530		
330535		
330521		
330528		
330525		
330526		
331373	523	Lt. A. Fellows
330523		Asst. Chief D. Klump
330506		Capt. L. Taylor
331448	510	Asst Chief T. Eden
331449	561	Capt. M. Burt
331518	581	Capt. T. Marque
331519	582	Capt. T. Istre
331516	584	Lt. M. Plaisance
330534	585	Lt. N. Gaspard
330565	586	Lt. G. Burnetz
331517	583	Capt. R. Autin
331515	Station51	Station 51
330542	Station 52	Station 52
330543	Station 53	Station 54
330544	Station 54	Station 54
330550		Engine-516
330537	Eng-516P	Engine-516
330555		
331380		
331384	Eng-518	Eng-518
330530	Eng-518P	Engine-518
331374	Eng-518P	Engine-518
330547	HT-549	Hose Tender-549
330531	HT-549P	Hose Tender-549
330560	Eng-528	Eng-528
		Out of Service
331383	Eng-528P	Engine-528
330552	Squad-529	Squad-529
		Out of Service
330533	Squad-529P	Squad-529
330500	Ladder-537	Ladder-537
331377		In Storage Station 51
330532	Ladder-537P	Ladder-537

330536	Eng-538	Eng-538 Out of Service
331379	Eng-538P	Engine-538
330545	Eng-546	Eng-546
330554	Eng-548	Eng-548 Out of Service
330513	Eng-548P	Engine-548
330542		Out of Service Out of Service Out of Service
330546		C-599
330502	500	Chief's Office
330503	500	Chief's Car
330520		In Storage
330504		B. Mills
330568		Lt. M. Plaisance Res.
330516		In Storage
330569		In Storage
330505		W. Townsend
331372		In Storage
330562		InStorage
330524		Station 54 Trabona
330570		In Storage
330566		In Storage
330517		In Storage
330539 (Off)		J. Hartongue
330572		In Storage
331378		In Storage
330563		In Storage
331371		S. Parker
330564		In Storage
330512		In Storage
330537		In Storage Out of Service Out of Service
331381		Missing
330510		Fire Prevention
330518		In Storage
330567		In Storage
330508		T. Marque Res.
330507	Eng-546P	Engine 546
330509		In Storage
330529		In Storage
330514		In Storage
330511		Carlos Armstrong Out of Service
331382		Hung Le



331376		H. Pennison
330553		In Storage
330540		In Storage
330541		In Storage
331375		In Storage
330548		In Storage
330551		In Storage
330556		In Storage
330501		In Storage
330551		In Storage
330557		In Storage
330559		In Storage
		Out of Service
330515		Missing
		Out of Service
		Out of Service
		Out of Service
		Out of Service

Department: Terrytown 5th Distri

Station Number/Name	Street No.	Street Name
Station 51	341	Heritage Avenue
Station 52	2201	Carol Sue Avenue
Station 53	200	Wall Boulavard
Station 54	3301	Wall Boulavard

City	Zip	Year Built	Construction Price
Terrytown	LA		
Terrytwon	LA		
Terrytown	LA		
Terrytown	LA		

x

Department: Terrytown 5th D

Unit No.	Type of Vehicle	Year	Make	Model	VIN	Purchase Price
1352	Pumper/Ladder	2001	Pierce	Dash	4P1CT02521A001740	\$422,941
1302	Rescue	2006	Pierce	Heavy Duty Rescue	491CD01H26A006432	\$512,039
1313	Pumper/Ladder	2009	Pierce	Velocity Squirt	1CV01HX9A009239	\$216,787
1318	Pumper/Ladder	2009	Pierce	Arrow	4P1CA01H39A010471	\$877,711
1319	Pumper/Ladder	2015	Pierce	Arrow	4P1BCAGF9FA015431	\$829,303
1320	Pumper/Ladder	2015	Pierce	Arrow	4P1BCAGF0FA015432	\$829,303
1337	Pumper/Ladder	1990	Pierce	Arrow Squirt	4P1CT02H7LA000302	\$282,684
1351	Pumper	2001	Pierce	Dash	4P1CT025X1A001775	\$261,581
1317	Passenger	2009	Ford	Expedition	1FMFK15559EB27501	\$31,007
1321	Utility	2017	Ford	F-250	1GCHC23U55F890276	\$42,690
1322	Chief's Veh.	2019	Chevrolet	Tahoe	1GNLCKC6KR235673	\$32,769
1330	Passenger	2002	Ford	Crown Victoria	3FAFP73W52X159315	\$19,949
1303	Passenger	2008	Ford	Explorer XLT	1FMFU15578LA40025	\$25,675
1391	Utility		Ford	F-150	1FTFW1E51KKC42600	\$34,440
1350	Hose Tender	2001	Ford	F-550	1FDAF57FY1EB78217	\$41,000

Name on Title	Location/Issued To
5th Fire District of Jefferson Parish	Station 51
5th Fire District of Jefferson Parish	Station 52
5th Fire District of Jefferson Parish	Station 54
5th Fire District of Jefferson Parish	Station 53
5th Fire District of Jefferson Parish	Station 53
5th Fire District of Jefferson Parish	Station 51
5th Fire District of Jefferson Parish	Station 54
5th Fire District of Jefferson Parish	Station 52
5th Fire District of Jefferson Parish	Station 51 (Fire Prev.)
5th Fire District of Jefferson Parish	Station 51
5th Fire District of Jefferson Parish	Chief C. Whitmer
5th Fire District of Jefferson Parish	Station 51 (Fire Prev.)
5th Fire District of Jefferson Parish	Station 51
5th Fire District of Jefferson Parish	Station 51
5th Fire District of Jefferson Parish	Station 54

authority, and may contain restrictions, requirements, or conditions regarding the expenditure of said funding. All such expenditure restrictions, requirements, or conditions imposed by DISTRICT's governing authority concerning a Contract Consideration increase or a one-time allocation of funds shall constitute a part of this Agreement. If COMPANY fails to comply with the expenditure restrictions, requirements, or conditions so imposed, then DISTRICT may rescind the Contract Consideration increase and may reduce future monthly installments to recover any funds that were not expended in accordance with said expenditure restrictions, requirements, or conditions.

Parties hereby acknowledge that the Contract Consideration due hereunder is sourced from revenues that may be subject to fluctuation. Notwithstanding any other provision of this Agreement to the contrary, in the event that actual recurring revenues received by DISTRICT fall below the budgeted recurring revenues in a fiscal year, then DISTRICT's governing authority shall have the right to decrease the monthly installments accordingly. Prior to imposing such a decrease to Contract Consideration, DISTRICT shall provide COMPANY with written notice stating the new Contract Consideration amount and the date that the decrease will become effective.

DISTRICT also agrees to pass any and all resolutions and ordinances needed to impose any and all necessary *ad valorem* taxes in order to obtain the Contract Consideration due COMPANY under this Agreement. DISTRICT further agrees to pass any and all resolutions and ordinances necessary to collect said taxes. DISTRICT further agrees to allow COMPANY, upon reasonable notice, to inspect the public records of the Finance Director of Jefferson Parish concerning the collection and disbursement of taxes and Contract Consideration.

COMPANY agrees to employ all public funds, facilities and equipment entrusted to its care for providing said fire protection services, fire suppression services, fire prevention services, rescue operations, as well as response to incidents, emergencies, disasters and/or fire service calls related to civil disturbances, necessary and incidental for the operation of their respective areas in accordance with applicable laws.

COMPANY acknowledges and agrees to utilize the Contract Consideration in connection with satisfying its obligations under this Agreement solely for the following purposes:

- (i) to acquire and maintain, trucks, apparatus and other movable equipment, including but not limited to insurance, fuel, office supplies, utilities, equipment, communications equipment, uniforms, food, tools, boats, training supplies, search and rescue equipment and supplies, identifications, badges, computers, software, and other similar items necessary and incidental to efficiently satisfy the obligations under this Agreement; and,
- (ii) to purchase the insurance policies that COMPANY is required to maintain pursuant to this Agreement; and,
- (iii) to hire, train, compensate and equip firefighters, operators and officers in accordance with COMPANY by-laws, polices, directives, or hiring procedures; and,
- (iv) to recruit, train, equip and retain volunteer firefighters in accordance with COMPANY by-laws, directives, or hiring procedures; and,
- (v) to purchase, construct and maintain immovable property to serve as fire stations, administrative offices, maintenance facilities and warehouses necessary to support all of the equipment, supplies and personnel required to satisfy the obligations under this Agreement; and,
- (vi) to provide for health and physical fitness expenses including gym memberships and wellness programs for all paid and volunteer firefighters; and,
- (vii) to purchase a plaque, trophy, certificate, medal or similar memento to acknowledge outstanding achievement or valiant act of personnel in an



- (viii) amount not to exceed the value set forth in La. R.S. 40:1510; and, to, in accordance with La. R.S. 40:1510, implement and execute a length of service awards program established by COMPANY, which provides a monetary benefit, based upon service, to eligible volunteer firefighters as determined by COMPANY. Notwithstanding the foregoing, COMPANY shall obtain written approval of said program from DISTRICT prior to the implementation and execution of said plan.

COMPANY acknowledges and agrees that it shall not use the Contract Consideration for the purchase of any of the following:

- (i) Alcoholic beverages.
- (ii) Gifts or supplies for non-firefighting personnel; except as otherwise provided herein.
- (iii) Awards or gifts; except as otherwise provided herein.
- (iv) Training, travel, education or expenses that are not directly related to firefighting, fire department management and administration, search and rescue, hazardous materials, emergency medical response, emergency management, fire suppression services, fire prevention services, rescue operations, as well as response to incidents, emergencies, disasters or civil disturbances.
- (v) Any additional travel expenses incurred as a result of a paid or volunteer member of the COMPANY being accompanied by an individual who is not required to undergo the training for which the travel was authorized, or whose presence is not required for the performance of the COMPANY business for which the travel was authorized.

#### V. EXPENSE RESTRICTIONS

All travel or training and related items procured by the COMPANY and utilizing Contract Consideration for the purchase thereof shall be subject to the following conditions and limitations:

- (i) All travel and training shall be limited to the COMPANY's firefighting members and administrative staff.
  - a. Notwithstanding the foregoing, should training and/or travel for non-firefighting members of COMPANY be deemed necessary by COMPANY, then the Director of Fire shall be notified of such training and/or travel.
- (ii) Meals
  - a. Reimbursement for all meals shall be based on the latest IRS Publication No. 1542 "Per Diem Rates". Tips on the meals are included in the per diem allowance and shall not be separately reimbursed.
- (iii) Hotel
  - a) In an effort to obtain the most reasonable and cost effective rates, the COMPANY shall choose sites within a reasonable vicinity of the location where the COMPANY business is being conducted.
  - b) Individuals staying with relatives or friend shall not be eligible for hotel reimbursement.
  - c) Miscellaneous hotel room expenses shall not be reimbursed except for business related phone calls and internet access charges.
- (iv) Automobile Rentals: Individuals who anticipate the need for automobile rental must document the need, in writing, prior to out of town travel. All automobile rentals must be obtained in accordance with COMPANY by-laws or in accordance with policies or directives that have been adopted by COMPANY. If no applicable bylaw, policy, or directive exists, then rentals must be individually approved by COMPANY through the process used to approve official acts of COMPANY.