

OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH



PUBLIC AUDIT REPORT

GRAND ISLE
VOLUNTEER FIRE COMPANY

2021 – 0026

ISSUED 2/17/2022



OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH

DAVID N. McCLINTOCK
INSPECTOR GENERAL



Date: 02/17/2022

To: The Citizens of Jefferson Parish

From: David McClintock, Inspector General

Re: Audit Report #2021-0026 – Grand Isle Volunteer Fire Company (GIVFC)

The Jefferson Parish Office of Inspector General (“JPOIG”) has completed an audit report on the Grand Isle Volunteer Fire Company #1 (“GIVFC”). This effort originated as a follow-up audit. It was elevated to a full audit.

After undertaking the audit, the JPOIG learned certain information and determined it was necessary to notify the Parish to permit immediate remedial action as deemed necessary. Thus, the JPOIG conducted a confidential briefing with Parish Officials, all material relayed is captured in the full audit report. Based upon the information provided, the Parish took certain preliminary remedial action.

Observations and Recommendations

The JPOIG made two (2) observations and reached nine (9) findings of which there are nine (9) related recommendations. The observations call attention to the GIVFC’s failure to obtain tax-exempt status and failure to maintain corporate formalities. The nine (9) findings relate to the GIVFC’s failure to maintain a qualified Board of Directors, failure to secure public funds paid to the GIVFC, and other fiscal failings. The JPOIG recommended the Parish Council adopt an ordinance establishing a West Bank Fire District, the boundaries of which would include Grand Isle, and to adopt related ordinances to support the employment of fire protection employees. In total, the audit revealed questioned and disallowed costs of **\$2,581,002** and **\$201,293** respectively.

Responses

The Administration, through its response, accepted recommendations #2 “Cash in Bank Unsecured” and #9 “Lack of Compliance with Parish Contracts”. After the confidential briefing and prior to this draft audit, the Administration began serving as paymaster for the GIVFC. The Administration also stated it is committed to continued discussion with and input from the JPOIG regarding prospective measures that could be taken to improve financial management and policies and procedures overall at the GIVFC.

In a Parish Council response, Council members indicated that the Council has initiated a process to consolidate several West Bank Fire Departments/Districts into one new fire district. This effort will consider the feasibility of the inclusion of Fire District 9, which is where the GIVFC is currently providing fire protection.

The GIVFC Fire Chief responded on behalf of the GIVFC. In the response, the GIVFC rejected the JPOIG recommendations, but it provided an action plan for each of the issues noted. Additionally, in its conclusion, the Fire Chief asked that the Parish Council and Administration allow them to address the deficiencies noted in the report, in order to “restore faith in their department”.

Below is a summary table showing responses:

Responses				
Observations Recommendations	Topic	Responding Entities		
		Parish Admin	Parish Council	GIVFC
Observation #1	Failed to Maintain Corporate Formalities			
Observation #2	Failed to Obtain Tax Exempt Status			
Recommendation #1	Failed to Govern and Maintain Bylaws		Accepted	Rejected
Recommendation #2	Cash in Bank Unsecured	Accepted		Rejected
Recommendation #3	Abuse of Overtime	No Position		Rejected
Recommendation #4	Abuse of Annual Leave	No Position		Accepted
Recommendation #5	Lack of Controls, Timesheets, Payroll, & Benefits	No Position		Rejected
Recommendation #6	Questioned/Disallowed Operating Expenditures	No Position		Rejected
Recommendation #7	Fuel Invoicing Exceptions	No Position		Rejected
Recommendation #8	Failure to Safeguard Fixed Assets and Equipment	No Position		Rejected
Recommendation #9	Lack of Compliance with Parish Contracts	Accepted		Rejected
* Shaded blocks under responding entities indicates where no response was required.				

Conclusion

The JPOIG remains concerned about the Parish’s ability to effectively manage the risks of fraud, waste and abuse under the current system of providing fire protection through CEAs with private entities, such as the GIVFC. At the outset of this audit and throughout the audit engagement, the GIVFC resisted efforts by the JPOIG to audit public money expended for fire protection in Grand Isle. The GIVFC posture resulted in the JPOIG incurring time and resource expense, including the issuance of multiple subpoenas to obtain the information necessary to complete this audit.

The Parish Council and the Administration must ensure a structure and process exists to reasonably monitor and manage expenditures of public tax dollars dedicated to fire protection on the West bank. The JPOIG acknowledges the interim actions by the Administration, and the intended actions of the Council to provide a long-term solution which will best serve the interests of the citizens of Jefferson Parish.

Sincerely,

David McClintock
Inspector General

**GRAND ISLE VOLUNTEER FIRE COMPANY
(GIVFC)
2021-0026**

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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 a report on the Grand Isle Volunteer Fire Company #1 (“GIVFC”). This engagement originated as a follow up audit undertaken in 2021, and in the course of that work, became an emergent full audit in 2021.

Objectives

The JPOIG’s audit objectives were to:

- Validate the status of the GIVFC as a non-profit entity incorporated under federal and state law;
- Determine whether the entity’s governance through its Board and its management is adequate to prevent fraud, waste, or abuse from occurring with public funds in its purview;
- Determine the adequacy of internal controls to ensure that public funds received are spent in accordance with all governing laws and regulations and the fire district millage restrictions; and
- Assess the fire company’s compliance with the current Jefferson Parish fire protection agreement.

Audit Results

The JPOIG tested the GIVFC’s fiscal records over a period of 16 months, from 01/01/2020 through 04/30/2021 and noted several areas of concern. These areas of concerns included: ineffective governance of the GIVFC; ineffective internal controls over payroll; disbursements; equipment; contract compliance; abuses of overtime; and other payroll-related irregularities. In total, questioned and disallowed costs were **\$2,581,002** and **\$201,293** respectively.

Recommendations

The JPOIG made two (2) observations and reached nine (9) findings to which there are nine (9) related recommendations. The observations call attention to the GIVFC failure to obtain tax-exempt status and failure to maintain corporate formalities. The nine (9) findings relate to the GIVFC’s failure to maintain a qualified Board of Directors, failure to secure public funds paid to the GIVFC, and other fiscal failings. The JPOIG recommended the Parish Council pass an ordinance to create a West Bank Fire District and other related ordinances for the Parish to provide fire protection to Grand Isle. The JPOIG reached additional recommendations related to internal controls that can be met by the Parish through the Office of Fire Services and/or by the current Fire Chief of the GIVFC.

The JPOIG findings and recommendations follow the report and are found in *Attachment A*.



OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH

DAVID N. MCCLINTOCK
INSPECTOR GENERAL



Date of Report: 02/17/2022	PUBLIC AUDIT REPORT	Case # 2021-0026
Period of Audit: 01/01/2020 - 04/30/2021		Report By: JPOIG Staff
<u>Subject of Audit</u> Grand Isle Volunteer Fire Company #1		

INTRODUCTION

Pursuant to JPCO § 2-155.10(11) (a), the Jefferson Parish Office of Inspector General (JPOIG) initiated a follow-up audit of the Grand Isle Volunteer Fire Company #1 (the GIVFC).¹ At or about the same time, the JPOIG Investigative Section opened an investigation based upon information developed internally. Subsequently, the JPOIG Audit Section determined to undertake a full audit of the GIVFC, as well as, the millage funds allocated for Grand Isle Volunteer Emergency Services, Inc. (GIVES). The GIVES audit will be issued as a separate and distinct report.

In the course of performing audit and investigative tasks, the JPOIG learned certain information that necessitated notification to the Parish to permit remedial actions as deemed necessary and mitigate potential harm or liability. On 08/04/2021, the JPOIG provided a confidential briefing to Parish officials based on preliminary data. While the audit includes information provided to Parish officials during the confidential briefing, progress on the audit continued through its completion.

OBJECTIVES

The audit objectives were as follows:

1. To validate the status of the GIVFC as a non-profit entity incorporated under federal and state law;
2. To determine whether the entity’s governance through its Board and its management is adequate to prevent fraud, waste, or abuse from occurring with public funds in its purview;
3. To determine the adequacy of internal controls to ensure that public funds received are spent in accordance with all governing laws and regulations and the fire district millage restrictions; and
4. To assess the fire company’s compliance with the current Jefferson Parish fire protection agreement.

¹ The original audit of the GIVFC by the JPOIG was issued on 03/23/2016. See [Office of the Inspector General - Jefferson Parish - AUDIT: Grand Isle Volunteer Fire Company \(jpoig.net\)](#).

SCOPE AND METHODOLOGY

Scope

The audit period is 01/01/2020 through 04/30/2021.

Methodology

The JPOIG developed and followed an audit program to assess risks and controls, which included:

- Interviewed individuals internal and external to the GIVFC;
- Observed physical assets through inspection, to include fire station and movable assets;
- Obtained payroll records, records of assets, banking records, bills and invoices, titles to movable assets, and additional financial records;
- Reviewed policies, procedures, and other documents relevant to governance;
- Reviewed relevant contracts with the Parish;
- Reviewed and assessed information gathered from the Parish's financial management system (AS400), to include review of disbursements by the Parish to the GIVFC and associated entities; and
- Performed analysis on certain sets of data and analyzed across eight (8) key areas: (1) legal status; (2) governance; (3) cash-in-bank; (4) payroll; (5) operating expenditures; (6) fuel expenditures; (7) equipment; and (8) compliance with the Parish contract.

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, and 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.

CEA	Cooperative Endeavor Agreement	JP	Jefferson Parish
the	Grand Isle Volunteer Fire	JPOIG	Jefferson Parish Office of
GIVFC	Company #1		Inspector General
SLB&T	South Lafourche Bank & Trust	OFS	Office of Fire Services
LLA	Louisiana Legislative Auditor	LDR	Louisiana Department of Revenue

BACKGROUND

Fire Protection District No. 9

The cost of fire suppression services for Grand Isle is met by the revenue generated from a special district, Fire Protection District No. 9.² On 04/30/2011, the residents of Grand Isle voted to authorize the continued levy and collection of a tax of twenty (20) mills on all property subject to taxation for ten (10) years, beginning in 2011. The millage generated \$7,508,819 in revenue for Fire Protection District No.9.

Then on 11/06/2018, the residents of Grand Isle voted to authorize the levy and collection of twenty-one and 10/100 (21.10) mills on all property subject to taxation for ten (10) years beginning in 2021. The estimated annual revenue to be generated by the tax for the “purpose of acquiring, constructing, improving, providing, maintaining or operating the District’s fire protection facilities and equipment” was \$997,517.³

The Parish uses the revenues generated from the Fire Protection District No. 9 to fund fire protection through an agreement with the Grand Isle Volunteer Fire Company #1.

Table # 1	
Millage Revenue	
Year	Revenue Received
2011	\$540,000
2012	\$639,409
2013	\$639,416
2014	\$660,000
2015	\$660,000
2016	\$809,994
2017	\$810,000
2018	\$910,000
2019	\$970,000
2020	\$870,000
Total	\$7,508,819

Grand Isle Volunteer Fire Company (the GIVFC)

The Parish, on behalf of the Fire Protection District No. 9, contracts for fire protection with the Grand Isle Volunteer Fire Company #1 (the GIVFC). The GIVFC is registered with the Louisiana Secretary of State as a non-profit corporation.⁴ On 03/13/2018, the Parish entered into a Cooperative Endeavor Agreement (CEA) with the GIVFC to provide fire protection services for Grand Isle.⁵ This is the most recent CEA entered into between the Parish and the GIVFC to provide fire protection for Grand Isle. The Parish funds the GIVFC with the revenue generated by the millage via monthly electronic deposits directly to their operating bank account.

In addition to the monthly payments from the Parish, the GIVFC also received revenue generated by a separate special district, the Ambulance Service District No. 2.⁶ The cost of emergency

² Fire Protection District No. 9 is one of several fire protection districts. Each of these districts generate revenue for fire suppression. Fire Protection Districts Nos. 3-9 receive fire protection services through Parish contracts with various private fire companies. Citizens residing within the boundaries of the East Bank Consolidated Fire Protection District receive fire protection from the Jefferson Parish East Bank Consolidated Fire Department, a department within Jefferson Parish government, supported from revenue generated by the East Bank Consolidated Fire Protection District.

³ Resolution No. 132685, dated 12/05/2018.

⁴ At the date of this report, the GIVFC was not in good standing with the Louisiana Secretary of State for failing to file its Annual Report.

⁵ Attachment B, GIVFC Fire Protection Agreement, dated 03/13/2018.

⁶ On 05/03/2014, the residents of Grand Isle voted to authorize the renewal of the levy and collection of a tax not to exceed ten (10) mills on all property subject to taxation in the District for a period of ten (10) years, beginning with the year 2015. The Parish Council by Resolution No. 122864 provided for the canvassing of the returns and declaring the results of the election.⁶ More recently, the Parish Council passed Resolution No. 137945 calling for a special election to be held seeking authority to levy and collect twenty (20) mills on all property subject to taxation in the District for a period of ten (10) years, beginning with the year 2025. The estimated revenue generated by the tax for the “purpose of acquiring, constructing, improving, maintaining and operating ambulance service facilities in the District” is \$1,012,969. This matter will come before the residents of Grand Isle for a vote in November 2021.

services for Grand Isle was met by revenue generated from the Ambulance Service District No. 2. The Parish remitted funds monthly to the Grand Isle Emergency Services, Inc. (GIVES) under the auspices of a Cooperative Endeavor Agreement (CEA) in the same manner as it did with the GIVFC.⁷

Certain the GIVFC employees have signatory access to both the GIVFC bank accounts and the GIVES bank accounts. The authority over the accounts extends to the ability to make electronic debits to either entity's bank account. The GIVFC employees initiate a monthly electronic transfer between the GIVES accounts and the GIVFC accounts. These electronic transfers occur under the auspices of a Cooperative Endeavor Agreement (CEA) between the GIVFC and the GIVES.⁸ The GIVFC also received additional grants and contributions from Jefferson Parish and FEMA. Table # 2 illustrates the millage contributions from the GIVES and other sources per the GIVFC's audited financial statements.

Year	Contributions from GIVES	Other Operating Contributions	Total Contributions
2011	\$244,000	(\$1,254)	\$242,746
2012	\$270,194	\$1,621	\$271,815
2013	\$364,701	\$0	\$364,701
2014	\$308,162	\$0	\$308,162
2015	\$374,000	(\$51,095)	\$322,905
2016	\$420,230	\$157,278	\$577,508
2017	\$396,097	(\$70,047)	\$326,050
2018	\$367,418	\$0	\$367,418
2019	\$454,980	(\$5,848)	\$449,132
2020	\$416,731	\$0	\$416,731
Total	\$3,616,513	\$30,655	\$3,647,168

The Ambulance Service District No. 2, and expenditure of its funds are the subject of a separate and distinct JPOIG Audit.

DATA ANALYSIS

The JPOIG requested records from the GIVFC for the period 01/01/2020 through 04/30/2021. These requests returned the following information to the JPOIG: (1) a general ledger and trial balance, (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) titles and registration certificates for same. Copies of the GIVFC's policies and procedures and Board of Directors by-laws were also obtained. Additionally, the JPOIG received confirmation from the entity's bank regarding authorized signatories on all public bank accounts held in the GIVFC's name.

The JPOIG also requested the complete hard copy files and records from the GIVFC for a sixteen month period (01/01/2020 through 04/30/2021). These included Board minutes, employee permanent files, approved pay rates and schedules, and work schedules for the GIVFC's single fire station. Further, the JPOIG requested the quarterly compliance reports for

⁷ Attachment C, The GIVFC Cooperative Endeavor Agreement (CEA) with The GIVES, dated in fiscal year 2011.

⁸ The GIVFC Audited Financials Fiscal Year 2011 to 2020, Page 6.

the GIVFC, prepared by the OFS Director to test for compliance with the Parish fire services agreement. Lastly, a significant number of subpoenas were issued to the GIVFC, its Board members (past and present), its employees, and external entities. Numerous interviews were conducted. Records and other information were received.

Based upon information gathered, the JPOIG found it necessary to perform a detailed assessment of the GIVFC status as a non-profit entity incorporated under federal and state law. Then, the JPOIG performed an analysis of seven key areas:

- Governance;
- Cash in bank;
- Payroll and related expenses;
- Operating expenditures-exclusive of payroll and fuel expenditures;
- Fuel expenditures;
- Equipment and fixed assets; and
- Compliance with applicable laws and regulations and the Parish agreement.

A. Legal Status of the Grand Isle Volunteer Fire Company #1 (the GIVFC)

On 06/19/1969, the Grand Isle Volunteer Fire Department, Inc. was organized as a non-profit corporation under Louisiana law upon registering Articles of Incorporation.⁹ On 12/19/1986, the entity changed its name to the Grand Isle Volunteer Fire Company #1. Since its incorporation, the GIVFC had its Articles of Incorporation revoked three (3) times for failing to file the required annual report. Each time, the GIVFC filed for and was granted reinstatement with the Louisiana Secretary of State. As of the date of this report, the GIVFC is “Not in Good Standing” with the Louisiana Secretary of State for failing to file its requisite annual report.

The GIVFC Corporate Status Cannot be Validated

According to the GIVFC’s Articles of Incorporation, the GIVFC is governed by a Board of Directors.¹⁰ Based upon information gathered, the JPOIG cannot validate whether, or if, the GIVFC has maintained a Board of Directors in accordance with its Articles of Incorporation since 2016. Further, and despite repeated requests and efforts, the GIVFC was unable to produce adequate documentation that it has adhered to basic corporate formalities, e.g. membership records, records of Board elections, Board resolutions, records of Board meetings, Board meeting minutes, and the like.

The GIVFC’s failure to abide by its Articles of Incorporation and to maintain documentation consistent to adhering to basic corporate formalities gives rise to the risk that the GIVFC’s corporate status may be disregarded, exposing Jefferson Parish as well as any others associated with the GIVFC to unanticipated liabilities.

The GIVFC Failed to Obtain Tax-Exempt Status

Organizing as a non-profit is a predicate to attaining tax-exempt status by the Internal Revenue Services, but it is not determinative. The GIVFC’s By-laws state that the GIVFC “is a non-profit organization 501(c)(3) carrying a tax-exempt status in compliance with Louisiana Statutes.” Furthermore, the GIVFC created an internal document titled “Grand Isle Volunteer Fire Company No. 1 Memorandum on Internal Accounting Policies and Procedures”. This document states that the GIVFC was incorporated as a non-profit service under Section 501(c)(3) of the

⁹ Attachment D, GIVFC Articles of Incorporation.

¹⁰ Attachment D, GIVFC Articles of Incorporation.

Internal Revenue Code. Despite these representations, the GIVFC has never attained tax-exempt status according to the Internal Revenue Service's Tax-Exempt Organization Search. The fact that the GIVFC failed to obtain 501(c)(3) tax-exempt status raises the issue of whether or not the GIVFC may have outstanding tax liabilities with the Internal Revenue Service and with the Louisiana Department of Revenue.

B. Governance

The GIVFC's Articles of Incorporation provide that the GIVFC shall be governed by a Board of Directors elected annually by members in good standing.¹¹ The Board of Directors shall be composed of five members, including a President, Vice-President, Secretary, and Treasurer.¹²

The JPOIG learned that between 2016 and 2019 several members resigned or were asked to resign, leaving for reasons which were never fully identified. This left only two Board members, Walter Theriot and David Cantrelle. One of the two, David Cantrelle, assumed the position of President from Walter Theriot, who later resigned. Mr. Cantrelle subsequently recruited two additional members: Ellen Cantrelle and Alex Voorhies. During the pendency of this audit, the JPOIG learned that Alex Voorhies moved away from Grand Isle and resigned from the Board. As of July 2021, and setting aside any irregularities concerning elections, there remain only two Board members.

The JPOIG requested governance documents to include the GIVFC By-laws.¹³ The requests produced (1) a document titled "Constitution & By-Laws Grand Isle Volunteer Fire Co. #1," that is undated but reflects revisions as early as 11/07/00 and as late as 04/7/10, and (2) a document titled "Grand Isle Volunteer Fire Company No. 1 (the GIVFC) Fire Protection District No. 9 of Jefferson Parish."¹⁴ One prior Board member who reviewed both documents believed that the second document, marked "Revised 06/2016," was intended to be an incorporated revision to the earlier document titled "Constitution & By-Laws." No Board members interviewed, past or present, knew who authored the by-laws or revisions thereto. Of the Board members who were interviewed and signed the by-laws, none recalled with specificity voting on the by-laws or amendments to the by-laws. Several Board members were unaware of their existence.

The JPOIG also learned that Board members did not have custody or control of Board records, including but not limited to the By-laws. Rather, Board records were kept at the fire station and under the control of the GIVFC employees. Of the past and present Board members interviewed, none could account for the whereabouts of past Board records. Several described bound books containing Board minutes that were kept by the Fire Chief. However, the GIVFC produced only one book, which had several pages torn from the front of it, and contained minutes for 2020-2021.¹⁵ In the absence of Board resolutions, Board minutes, or other similar Board records, there is no record of the GIVFC authorizing activities undertaken by in the name of the GIVFC by the Fire Chief, Assistant Fire Chief and others, to include: executing contracts with the Parish, executing contracts to access the GIVES funding, expending funds on major purchases, incurring liabilities, and accessing bank accounts containing public funding provided by the Parish.¹⁶

¹¹ Attachment D, GIVFC Articles of Incorporation.

¹² Attachment D, GIVFC Articles of Incorporation.

¹³ Attachment E, GIVFC Constitution and By-Laws, last revised 04/07/2011 and By-Laws, dated 06/2016.

¹⁴ The "Constitution & By-Laws Grand Isle Volunteer Fire Co. #1" was obtained from the GIVFC in connection with the JPOIG audit of the GIVFC, published in 2016.

¹⁵ Attachment F, GIVFC Minutes.

¹⁶ Attachment G, Letter from Robert Armand (GIVFC President) to the Parish, dated 08/21/18. In a letter from the GIVFC President to the Parish, Robert Armand states, "This letter shall serve as official confirmation by the Board of Directors of the Grand Isle Volunteer Fire Company #1 that Chief Joel Bradberry has the authority to

The Board of Directors and its members were fiduciaries of the entity and as such required to act with the utmost responsibility and to exercise due care in how they manage a corporation's affairs. The board was required to submit an audited annual financial report to the Louisiana Legislative Auditor (LLA).¹⁷ The audited financial reports were prepared by an external CPA. The JPOIG met with the CPA to further understand the engagement terms under which the CPA was hired to perform the audit and prepare the financial statements. The JPOIG has elevated its concerns regarding the external CPA's lack of independence, given that the same external auditor that performs the audit, also prepares the entity's financial statements.

The JPOIG obtained an audit engagement letter for fiscal year 2020 from the external CPA; however, the JPOIG could not validate that these reports were provided to the Board. Furthermore, upon review of the annual audit report, the external CPA's findings and recommendations were addressed to the Board of Directors. The JPOIG conducted interviews with past and present board members, and no board members were able to recall reviewing the engagement letter, receiving or reviewing any annual financial audits, or passing a vote or resolution to conduct a financial audit. The JPOIG was unable to obtain any evidence of board's receipt of compiled or audited financial statements. Additionally, when asked, there were no past or present board members that could recall responding to the external CPA's findings and recommendations. The JPOIG determined that the Board of Directors did not exercise sufficient duty of care over the financial health of the entity.

C. Cash in Bank

The GIVFC maintains a total of four (4) bank accounts. All accounts are held with South Lafourche Bank & Trust, LaRose, Louisiana (SLB&T). The four (4) accounts are titled, "Operating," "Payroll," "Savings," and "Private." Table #3 notes the purpose and source of funds for cash in bank.

Table #3 Source: Bank Statements			
Bank	Account	Funding Source	Balance as of 04/30/2021
SLB&T	Operating	JP Fire Dist. Millage	\$33,285.64
SLB&T	Payroll	JP Fire Dist. Millage	\$19,879.50
SLB&T	Savings	JP Fire Dist. Millage	\$60,240.61
SLB&T	Private	Donations	\$454.42
Total			\$113,860.17

Presently, the authorized signatories for all accounts are:¹⁸

- Joel Bradberry, Fire Chief, the GIVFC;
- Keeland Cheramie, Asst. Fire Chief, the GIVFC;
- Colby Calderone, Logistics Chief, the GIVFC; and
- Robert Armand, Former Board President, the GIVFC.

The JPOIG noted that the GIVFC has four (4) authorized signers on each of the company's four (4) bank accounts with South Lafourche Bank & Trust: the Fire Chief, Assistant Fire Chief, Logistics Chief, and former Board President are authorized signers. The previous Board

conduct operations including entering into contractual agreements." There are no Board records, to include By-Laws, minutes, or resolutions, that authorize the President to delegate contracting authority to the Fire Chief.

¹⁷ Louisiana Legislative Auditor (LLA) <https://lla.la.gov/about/>.

¹⁸ According to the South Lafourche Bank & Trust signatory documents, these individuals are authorized signatories since 01/03/2018.

President Robert Armand, is still a signatory on the account while the current Board President David Cantrelle is not. The current Board President assumed that role in 2019.

Each check requires two (2) signatures. The Assistant Fire Chief and Logistics Chief are signatories and are responsible for the creation and maintenance of the GIVFC accounting records. The JPOIG learned that the GIVFC utilizes QuickBooks to account for its financial activities.

The JPOIG received bank reconciliations for each of the above accounts. The JPOIG noted that bank reconciliations were produced via QuickBooks. The JPOIG reviewed the bank reconciliations for 16 months and noted that the bank reconciliation's report does not agree with the actual general ledger balances of the GIVFC for all 16 months. The JPOIG questions whether the GIVFC maintains a timely and accurate check register which can be reconciled with the bank statement on a monthly basis. Further, the JPOIG was not able to obtain a reliable set of the GIVFC Board minutes, and was unable to confirm that bank reconciliations were presented to the board during the period under review.

The Assistant Fire Chief and the Logistics Chief have access to the GIVFC's (1) bank accounts; (2) bank statements; (3) checks; (4) and internal accounting records. Each check requires two (2) signatures. The fact that the Assistant Fire Chief and Logistics Chief are signers presents a lack of segregation of duties.¹⁹

Due to the extent of the material weaknesses in internal controls over the GIVFC's cash in bank, the weaknesses noted above have been referred to the JPOIG Investigations staff for further review.

D. Payroll

The JPOIG requested all payroll records prepared and maintained by the GIVFC for the audit period to determine:

1. Compliance with the GIVFC written policies and procedures; and
2. Compliance with FLSA regulations, and compliance with Louisiana law.²⁰

The JPOIG reviewed the GIVFC's internal accounting policies over timekeeping and payroll and determined that the policies did not reflect actual payroll check production practices. There were no written policies and procedures for annual leave, including the approval or usage of vacation time and sick time. Table #4 below presents the results of an analytical review of all payroll costs during the audit period. The total expenditures of \$1,362,849 will be discussed. Firemen are entitled to supplemental pay from the state, and therefore, supplemental pay is included in the analysis:

¹⁹ The GAO Standards for Internal Control, commonly known as the Green Book, is a recognized authoritative source used by government finance professionals. Section 10.312 states: Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

²⁰ Volunteer Fire Companies are "Public Agents," and the Act 1000 and provision of La.-R.S. 33:191, 33:192, 33:1994, 33:1995, 33:1995.1, 33:1996, 33:1999, and 33:2001 apply to Volunteer Fire Companies. See also *Terrytown Vol. v. Wilcox*, 707 So. 2d 449 (La. Ct. App. 5th Cir. 1998).

Table #4 Total Pay Types 01/2020 to 04/30/2021				
Hour Type	Total Hours	%	Total Pay	%
Regular Hours	43,175	66%	\$798,960	59%
Overtime Hours	8,956	14%	\$281,047	21%
Vacation Hours	7,798	12%	\$152,833	11%
Holiday Hours	2,288	4%	\$78,009	6%
Sick Hours	2,722	4%	\$40,500	3%
State Supplemental	0	0%	\$11,500	1%
Total	64,939	100%	\$1,362,849	100%

Results of Payroll Testing

Testing results revealed questioned costs in the payroll area to be \$1,165,615 with disallowed costs of \$197,234. The results of the JPOIG payroll testing are depicted in Table #5 below:

Table # 5 Transaction Based Audit Results					
Identified Issue Description	Questioned	Disallowed	Total	Amount Tested	% of Tested
Overtime Paid	\$263,215	\$17,832	\$281,047	\$1,362,849	21%
Leave Cashed Out	\$0	\$137,360	\$137,360	\$1,362,849	10%
Over Accrual of Employee Leave	\$0	\$42,042	\$42,042	\$1,362,849	3%
Sub Totals	\$263,215	\$197,234	\$460,449	\$1,362,849	34%
Internal Control Based Questioned Costs					
Timesheets Not Present	\$86,475	0	\$86,475	\$1,362,849	6%
Uncleared Checks-Improperly voided	\$24,962	0	\$24,962	\$1,362,849	2%
No Management Approval Timesheets	\$24,811	0	\$24,811	\$1,362,849	2%
Lack of Segregation of Duties-Payroll	\$766,152	0	\$766,152	\$1,362,849	56%
Sub Totals	\$902,400	0	\$902,400	\$1,362,849	66%
Total Questioned/Disallowed Costs	\$1,165,615	\$197,234	\$1,362,849	\$1,362,849	100%

Fair Labor Standards Act (FLSA)

The Fair Labor Standards Act, commonly referred to as FLSA, was issued by the U.S. Congress in 1938. This Act established the right of US workers to receive a minimum wage, and “time-and-a-half” overtime pay when employees worked over 40 hours a week.²¹ Section 201 7(k), specifically exempts employees employed in fire protection activities from receiving overtime for working more than a 40-hour work week.

The FLSA goes on to define fire protection activities as, “an employee, including a firefighter, paramedic, emergency medical technician, rescue worker, ambulance personnel, or hazardous materials worker, who (1) is trained in fire suppression, has the legal authority and responsibility to engage in fire suppression and is employed by a fire department of a municipality, county, fire district, or State; and (2) is engaged in the prevention, control, and extinguishment of fires or response to emergency situations where life, property, or the environment is at risk.”

Employees engaged in fire protection services also include any qualified firefighter who is transferred to an administrative or supervisory position within the fire protection activity, except when such administrative or supervisory work exempts the employee under executive,

²¹ [The Fair Labor Standards Act of 1938 29 U.S.C. § 203](#)

administrative, and professional considerations. The Department of Labor has since stated that first responders generally do not qualify as exempt executives because their primary duty is not management. Their primary duty is not the performance of office or non-manual work directly related to the management or general business operations of the employer or the employer's customers. Similarly, they are not exempt learned professionals because their primary duty is not the performance of work requiring advanced knowledge in a field of science or learning customarily acquired by a prolonged course of specialized instruction or higher education.²²

Scheduling

The FLSA also distinguishes between work week and work period. The work week is a seven (7) day period in which an employer establishes the day of the week the work week will begin, and it typically remains fixed.²³ The GIVFC's work week starts on a Thursday and concludes on the following Wednesday. The term "work period" refers to any established and regularly recurring period of work which, cannot be less than seven (7) consecutive days, nor more than twenty-eight (28) consecutive days. Except for this limitation, the work period can be of any length, and it need not coincide with the pay period or with a particular day of the week or hour of the day. Once the beginning and ending time of an employee's work period is established, however, it remains fixed regardless of how many hours are worked within the period. An employer may have one work period applicable to all employees, or different work periods for different employees or groups of employees.²⁴

The GIVFC employs approximately fourteen (14) full-time employees, and may from time to time, employ part-time employees. The GIVFC full-time employees are either at least a Certified Firefighter 1 and receiving state supplemental pay for Firefighters, or a certified emergency personnel (i.e. Certified Paramedic, Certified Emergency Medical Technician). Employees of the GIVFC are placed into one of two work periods:

1. Seven (7) Day Work Period Employees

Four employees work within a seven (7) day work period, eight hours a day for a total of 40 regular hours a week. They are (1) Fire Chief; (2) Assistant Fire Chief; (3) Logistics Chief; and (4) Training Officer. The Fire Chief and the Training Officer are treated as "exempt" employees for purposes of overtime, only earning overtime for declared emergencies or disasters.²⁵ These four employees are paid weekly, each Thursday, for a total of 52 weeks per year.

2. Fifteen (15) Day Work Period Employees

Each of the GIVFC firefighters is assigned to work a rotating work schedule. Each employee is grouped into one of three separate shifts, A, B, or C. All the GIVFC firefighting employees work an overlapping work schedule over a 15-day work period, with the first 10-day period comprising 24 hours on duty and 24 hours off duty, followed by 5 consecutive days off. These employees are paid on a bi-weekly basis, over a total of 26 pay periods per year.

Timesheets and Payroll Processing

²² [Fact Sheet #17J: First Responders and the Part 541 Exemptions Under the Fair Labor Standards Act \(FLSA\)](#)

²³ [29 CFR 778.105](#); [29 CFR 778.301](#); [29 CFR 778.302](#)

²⁴ [Federal Definition of Work Period](#)

²⁵ Past and present board members were unable to recall if the Assistant Fire Chief and Logistics Chief were exempt salary employees.

The GIVFC provided the JPOIG with paystubs, signed timesheets, voided payroll checks, signed vacation/sick leave request forms, and reports generated by QuickBooks; however, no payroll registers were provided to summarize payroll by each bi-weekly pay date.

There is no policy or procedure that authorizes the approval of timesheets. Timesheets are not consistently approved. Timesheets are approved by the Fire Chief, Assistant Fire Chief, or Logistics Chief.

Either the Assistant Fire Chief or the Logistics Chief enters the hours into the QuickBooks payroll system. Payroll is processed based upon pay rates that are manually entered into QuickBooks by these same two individuals. Either the Assistant Fire Chief or the Logistics Chief produce the payroll checks. Either the Assistant Fire Chief or the Logistics Chief distribute the payroll checks. A copy of the paystub is attached to the timesheet, and maintained by pay date in a file folder.

Two authorized signatures are required on the payroll checks. As noted earlier, the Fire Chief, Assistant Fire Chief, and Logistics Chief, are all authorized signatories on the payroll bank account. The JPOIG notes that the individuals who process payroll are the same individuals who sign payroll checks. This creates a material weakness in internal control over all payroll transactions.

Overtime

Per Section 7(k) of the FLSA, employees engaged in fire protection may be paid overtime on a “work period” basis. An employee working a seven (7) day work period is required to receive overtime after working a total number of 53 hours in their work period. An employee working a 15-day work period is required to receive overtime after working a total number of 114 hours in their work period. Currently, the GIVFC is paying overtime to their seven (7) day work period employees after they’ve worked over 40 hours.

The JPOIG performed an analytical review of overtime pay and noted that overtime pay increased payroll costs by \$281,047, or 35% of employees’ regular pay during the audit period. The JPOIG performed analytical review of two sub-sets of employees, seven (7) day work period employees and 15-day work period employees.

No written policies exist for the authorization of unscheduled overtime hours. Notwithstanding the lack of policies, unscheduled overtime on employee timesheets was paid. The unscheduled overtime was paid in the same manner as scheduled overtime. The JPOIG performed payroll testing of seven (7) day work period employees. The employees shown below were paid at the overtime rate of 1.5 the employee’s regular salary. The Training Officer was paid at the straight time rate. The results are shown in Table #6.

Employees engaged in fire protection are owed overtime pay based upon a “work period”. An employee working a seven (7) day work period is required to receive overtime after working a total number of 53 hours in their work period. An employee working a 15-day work period is required to receive overtime after working a total number of 114 hours in their work period. Currently, the GIVFC is paying overtime to their seven (7) day work period employees after they’ve worked over 40 hours.

The JPOIG recalculated payroll expenses during the audit period to determine the difference in overtime expense had the Fire Chief, Assistant Fire Chief, Logistics Chief, and Training Officer

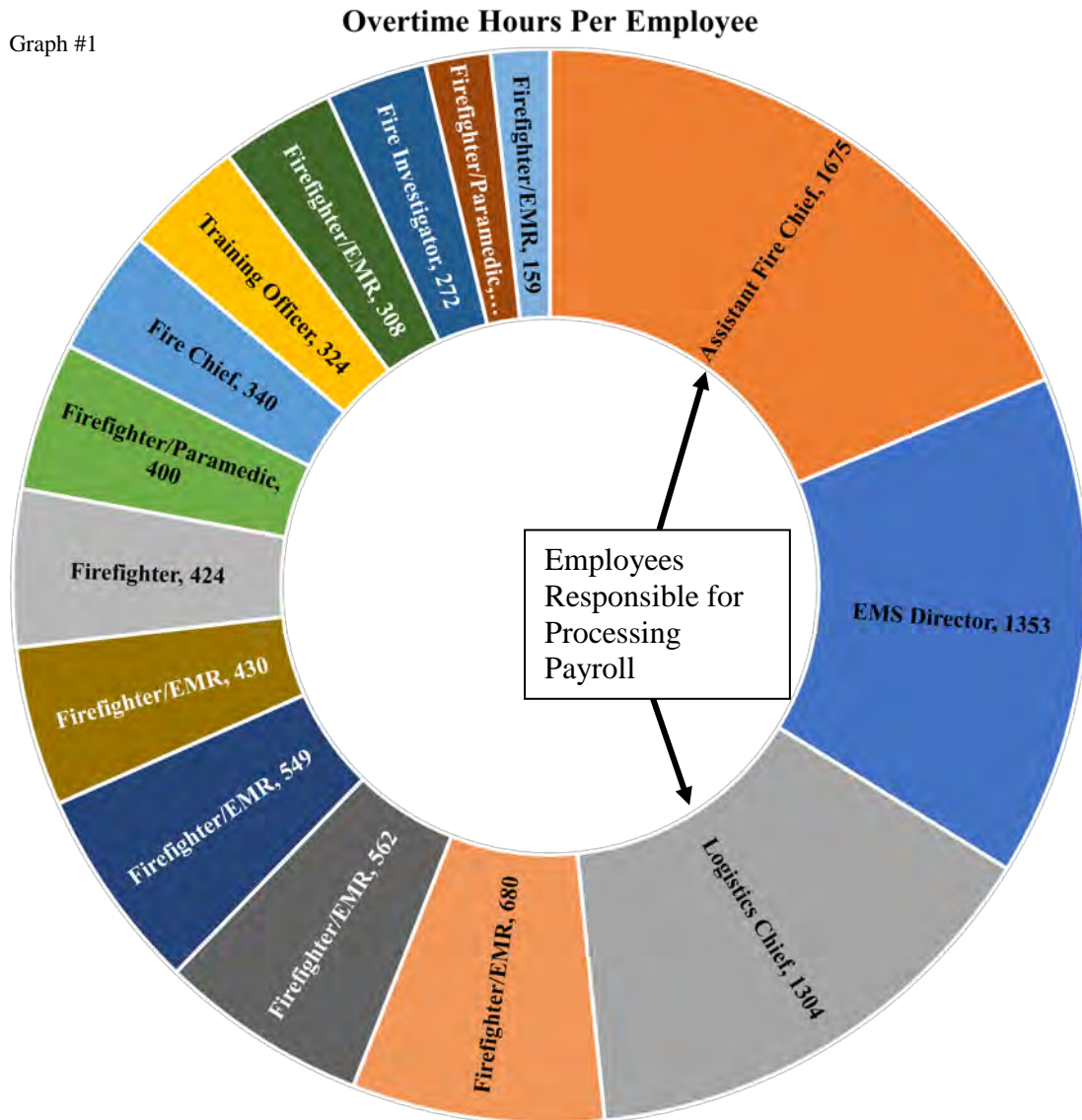
received the overtime rate after they worked 53 hours. The JPOIG determined that overtime expenses and holiday pay would have decreased by \$59,291 and \$8,500 respectively, while regular pay would have increased by \$49,959. See Table #6.

Table #6 7-Day Work Period Employees				
	Regular Pay	Overtime Pay	Holiday Pay	Total
Overtime After 40 Hours	\$319,119	\$163,453	\$27,314	\$589,136
Overtime After 53 Hours	\$369,078	\$104,162	\$18,814	\$571,304
Difference	\$49,959	(\$59,291)	(\$8,500)	(\$17,832)

The JPOIG noted that the Fire Chief and the Training Officer began receiving overtime pay after eight (8) hours only during all declared emergencies. The JPOIG noted that the Assistant Fire Chief and the Logistics Chief began receiving overtime pay after eight (8) hours whenever working a 24-hour fire shift. In addition, these employees would work extra Fire/EMS shifts or stay late in response to a fire call and claimed those hours as overtime as well.

Table #7 GIVFC Overtime Paid		
Title	Overtime Hours Claimed	Amount
Employees on 7-Day Rotation 8 Hour Shifts		
Fire Chief	340	\$18,360
Assistant Fire Chief	1,675	\$87,938
Logistics Chief	1,304	\$48,900
Training Officer	324	\$8,256
Sub-Total:	3,643	\$163,454
Employees on 15-Day Rotation 24 Hour Shifts		
EMS Director	1,353	\$36,531
Firefighter/EMT	400	\$10,472
Firefighter	562	\$12,465
Firefighter/EMR	549	\$11,697
Firefighter/EMR	680	\$10,686
Firefighter	430	\$9,198
Firefighter/EMT	424	\$6,996
Firefighter	272	\$7,004
Firefighter/EMR	308	\$5,544
Firefighter/EMT	176	\$4,616
Firefighter/EMR	159	\$2,385
rounding adjustment		-1
Sub-Total:	5,313	\$117,593
Total:	8,956	\$281,047

The JPOIG noted that the Assistant Fire Chief and the Logistics Fire Chief have access to the bank accounts and are responsible for processing payroll and distributing payroll checks. These same two employees accumulated 33% of the total overtime hours taken, and 49% of the total gross overtime paid out. Graph #1 depicts overtime hours claimed by employees throughout the audit period.



Make-Up Hours

The GIVFC awards the 15-day work period employees “make-up hours.” Through interviews conducted with the GIVFC employees and an analysis of a sample of employee schedules and timesheets, the JPOIG noted “make-up hours” to be a total number of hours provided to the employees to ensure that they were receiving at least 114 regular hours each pay period, regardless of their work period and the total number of hours actually worked.

The JPOIG reviewed the GIVFC timesheets received from 12/24/2020 to 04/28/2021. The JPOIG noted timesheets were missing or not provided for certain pay periods. In summary, the JPOIG found 49 instances where employees stated they were recording make-up hours on their timesheets, resulting in a total of 268 make-up hours and \$4,147 claimed. Due to the number of instances of make-up hours claimed, this issue has been referred to the JPOIG Investigations team for further review.

Annual Leave Cash Outs

The JPOIG noted 60 instances where employees received a check for unused vacation time. The paychecks were labeled as leave cash outs and approved by the Fire Chief. There are no written policies and procedures detailing this process, nor were there any regulations on how much leave time could be cashed out. According to the Fire Chief, the reason why this practice was allowed was because the employee could lose unused annual leave if, by year end, there was still a leave balance.

Conversely, the JPOIG noted that it became common practice for employees to cash out their leave time in large quantities within the first 3-6 months of the year. The questioned costs related to those instances totaled \$137,360 for the period audited.²⁶ For fiscal year 2020, the total leave converted to cash was \$96,159, and for fiscal year 2021, the total leave converted to cash was \$41,201. Additional analysis was performed in the section below to determine the amount of leave granted, and the amount of leave cashed out per employee.

Excessive Annual Leave

State law provides that firemen, after serving one year, shall be entitled to an annual vacation of 18 days with full pay.²⁷ State law also provides that the vacation period increases one day for each year of service over ten (10) years up to 30 days.

The JPOIG determined that the GIVFC employees are granted all of their leave for the year at the beginning. Then, the employees are permitted to cash out leave throughout the year. Employees requested a check for the amount of annual leave at any point in the year. The GIVFC does not have written policies and procedures surrounding annual leave. See Table # 8 below:

Title	AL Entitled		AL Provided		Difference		AL Cashed Out
	Days	Amount	Days	Amount	Days	Amount	Amount
Fire Chief	30	\$8,640	30	\$8,640	0	\$0	\$2,304
Assistant Fire Chief	18	\$5,040	54	\$15,120	(36)	(\$10,080)	\$15,120
Logistics Chief	19	\$3,800	54	\$10,800	(35)	(\$7,000)	\$10,175
Training Officer	30	\$6,115	30	\$6,115	0	\$0	\$0
Fire Investigator	29	\$11,832	30	\$12,240	(1)	(\$408)	\$9,858
Fire Prevention Officer	24	\$8,640	18	\$6,480	6	\$2,160	\$0
Fire Inspector	18	\$6,048	18	\$6,048	0	\$0	\$0
EMS Director	18	\$7,776	18	\$7,776	0	\$0	\$0
Firefighter	18	\$7,344	18	\$7,344	0	\$0	\$0
Firefighter	18	\$6,048	36	\$12,096	(18)	(\$6,048)	\$2,016
Firefighter	0	\$0	0	\$0	0	\$0	\$0
Firefighter	18	\$7,344	18	\$7,344	0	\$0	\$0
Firefighter	18	\$5,184	18	\$5,184	0	\$0	\$1,728
Firefighter	18	\$4,752	18	\$4,752	0	\$0	\$0
Firefighter	0	\$0	0	\$0	0	\$0	\$0
Total	276	\$88,563	360	\$109,939	(84)	(\$21,376)	\$41,201

²⁶ The total leave for the audit period calculated to be \$152,833. The total amount cashed out is \$137,360, or 90% of total leave.

²⁷ LA R.S. 33:1996, *Annual Vacation*

The JPOIG noted that in 2021, the following employees were advanced leave in excess of the days they were entitled to, shown in Table #8 as the “Difference” totaling \$21,376. Additionally, other issues were noted involving inaccurate leave accounting practices, such as:

- a. Four (4) employees received more vacation time than they were entitled to in 2021, valued at \$23,536.
- b. One (1) employee received less vacation time than they were entitled to in 2021, which amounted to leave under-accrual of \$2,160.

Table #9 illustrates the annual leave for 2020, the JPOIG noted that the following employees converted were advanced leave in excess of the days they were entitled to, shown in Table #9 as the “Difference” totaling \$15,480. Additionally, other issues were noted involving inaccurate leave accounting practices, such as:

- a. Two (2) employees were provided more vacation time than they were entitled to in 2021, valued at \$17,280.
- b. One (1) employee received less vacation time than they were entitled to in 2021, which amounted to leave under-accrual of \$1,800.

The JPOIG disallowed the leave granted in excess of state law, and for both years the total amounts to \$42,042.²⁸

Table #9 Annual Leave Analysis Fiscal Year 2020							
Title	AL Entitled		AL Provided		Difference		AL Cashed Out
	Days	Amount	Days	Amount	Days	Amount	Amount
Fire Chief	30	\$8,640	30	\$8,640	0	\$0	\$8,640
Assistant Fire Chief	18	\$5,040	54	\$15,120	(36)	(\$10,080)	\$18,620
Logistics Chief	18	\$3,600	54	\$10,800	(36)	(\$7,200)	\$12,150
Training Officer	30	\$6,115	30	\$6,115	0	\$0	\$6,115
Fire Investigator	28	\$11,424	28	\$11,424	0	\$0	\$8,602
Fire Prevention Officer	23	\$8,280	18	\$6,480	5	\$1,800	\$5,760
Fire Inspector	18	\$6,048	18	\$6,048	0	\$0	\$6,048
EMS Director	18	\$7,776	18	\$7,776	0	\$0	\$7,776
Firefighter	18	\$7,344	18	\$7,344	0	\$0	\$0
Firefighter	18	\$6,048	18	\$6,048	0	\$0	\$6,048
Firefighter	18	\$4,320	18	\$4,320	0	\$0	\$3,200
Firefighter	18	\$7,344	18	\$7,344	0	\$0	\$3,264
Firefighter	18	\$5,184	18	\$5,184	0	\$0	\$5,184
Firefighter	18	\$4,752	18	\$4,752	0	\$0	\$4,752
Firefighter	0	\$0	0	\$0	0	\$0	\$0
Total	291	\$91,915	358	\$107,395	(67)	(\$15,480)	\$96,159

²⁸ In 2020, three (3) employees, the Assistant Fire Chief, Logistics Chief, and a Firefighter overdraw their leave balances, and received extra annual leave, in addition to what was initially provided, totaling \$5,186.

Holiday Pay

The JPOIG's analysis of payroll records for the audit period determined expenditure of \$78,009 in holiday pay. State law provides that fire service employees shall be entitled to no less than ten holidays per year. Such holidays shall be named by the governing authority of the municipality, parish, or fire protection district pursuant to their established holiday policy.²⁹ On 12/18/2019, the Jefferson Parish Council passed Resolution No. 134817. This resolution identified 13 Parish holidays for 2020. On 12/9/2020, the Jefferson Parish Council passed an additional resolution to recognize New Year's Eve as a Parish holiday, bringing the total authorized holidays to 14. The GIVFC recognized 16 holidays and paid its employees accordingly. The two (2) extra holidays included Easter Sunday and All Saints' Day.

The JPOIG also observed that holiday pay was paid to employees at various hourly rates that were in conflict with the state mandated holiday pay rate. Due to the number of instances of non-authorized holidays taken this issue has been referred to the JPOIG Investigations team for further review.

Payroll Withholding

As an incorporated entity with employees, operating in the State of Louisiana, the GIVFC is responsible for collecting, remitting, and recording the employee and employer contributions of payroll tax withholdings and other employment benefits. At the time of the audit, the GIVFC employees were able to enroll in health insurance, retirement, or supplemental insurance. The GIVFC employees also received supplemental pay, a specific pay type provided to firefighters, from the State of Louisiana. The JPOIG noted that there was no indication in the GIVFC payroll transactions that withholding amounts for state supplemental pay were being withheld from employees, as the employees received the payments directly from the state. The state pays supplemental pay in the same manner that it pays its vendors, and no withholding amounts are retained. Therefore, it falls upon the VFC "employer" to include this supplemental pay in their withholding accounts and payroll records. Due to the lack of payroll records and personnel files, the JPOIG was unable to determine which the GIVFC firefighters are entitled to state supplemental pay. Therefore, this matter has been referred to the JPOIG Investigations team for further review.

Underpayment of taxes creates an unnecessary liability for the GIVFC, as in addition to the amount of tax due each taxing authority, the GIVFC may also owe additional amounts of penalties and interest, and/or potential criminal fines and penalties. This is consistent with the external auditor report from 2019.

E. Operating Expenditures

The GIVFC Assistant Fire Chief and Logistic Chief perform certain administrative functions for the fire company including the purchase of materials, goods, and supplies. Although there are written policies and procedures for operating expenditures, the JPOIG determined that these policies are not followed in practice. The JPOIG reviewed operating expense transactions obtained from the QuickBooks general ledger totaling \$170,921, representing 69 transactions. All transactions were tested for proper approval by management or the Board, and to determine whether the nature and purpose of the expenditures were an allowable use of restricted millage funds. In four (4) instances, the documentation did not have evidence of written board approval.

²⁹ La. R.S. 33:1999, *Work on Holidays*

Table #10 Operating Expense Testing Results						
Identified Issues	# Exception	Total Tested	Questioned Costs	Disallowed Costs	Amount Tested	%
Lack of Supporting Documentation of Invoices	35	69	\$121,891	\$0	\$170,921	71%
Undocumented Credit Card Purchases	13	69	\$29,742	\$0	\$170,921	17%
Unallowable Food Expenditures	4	69	\$0	\$3,594	\$170,921	2%
Unallowable NSF fees	9	69	\$0	\$310	\$170,921	0%
Totals:	61	69	\$151,633	\$3,904	\$170,921	91%

The GIVFC's policies and procedures state that purchases should be made through a documented purchase order system with proper managerial approval. The JPOIG reviewed the general ledger and purchase invoices and noted that no formal or documented purchasing system was in place. The JPOIG also noted that neither the Fire Chief nor the Board President documented approval for the payment of invoices.

Upon review of the general ledger and purchasing invoices, the JPOIG noted that there were payments made to Capital One for a credit card. The JPOIG did not receive invoices or detailed credit card receipts for operating payments made online to the GIVFC's Capital One Spark credit card account. The JPOIG reviewed credit card statements indicating that the accountholders of at least two (2) business credit cards were the Fire Chief and the Assistant Fire Chief, and later the Logistics Chief. These transactions are noted above in Table # 10 as "Questioned Costs," because these payments were made using restricted millage funds, without adequate documentation as to the nature and purpose of the transaction.

Due to the extent of the material weaknesses in internal controls over the GIVFC's operating expense transactions, the weaknesses noted above have been referred to the JPOIG Investigations team for further review.

F. Fuel Expenditures

The GIVFC does not have a written policy for the delivery of fuel to the company's vehicles or the payment of fuel invoices. The GIVFC expended approximately \$4,376 per year. The GIVFC does not use a third-party fueling system, nor does it maintain fuel purchase cards. All vehicles are fueled at a local gas station, where the GIVFC has arranged a charge account. Employees who regularly drive the company vehicles, are responsible to refuel and sign the gas station fuel log as needed, and are required to sign a fuel log as each vehicle is re-fueled. The fuel logs list the date, cost of fuel, mileage, the vehicle, and the firefighter who refueled the vehicle. The local gas station sends a statement to the GIVFC each month, and the GIVFC remits the payment to the station.

The JPOIG tested 12 monthly invoices from the fire company's fuel vendor for accuracy and internal controls over fuel expenditures paid by the GIVFC. The testing revealed three (3) issues related to fuel.

1. Lack of managerial approval of fuel expenses- \$4,376.
2. EMS vehicles fueled with Fire Millage Funds- \$92, and
3. Unidentified fuel expenses- \$63.

Table #11					
Fuel Testing Results					
Identified Issues	Exceptions	Transactions Tested	Disallowed Costs	\$ Tested	%
EMS Vehicles Fueled with Fire Millage Funds	2	110	\$92	\$4,376	2.10%
Unidentified Fuel Expenses	4	110	\$63	\$4,376	1.40%
Sub-Totals:	6	110	\$155	\$4,376	3.50%

G. Equipment & Fixed Assets

The GIVFC maintains a small fleet of fire equipment including but not limited to; three (3) fire trucks, three (3) pick-up trucks, three (3) sedans, four (4) trailers, two (2) Yamaha wave runners, an ATV, a Polaris Razor, and a rescue boat. The GIVFC maintains a list of vehicles, and the external accountant maintains a depreciation schedule for all equipment owned. The GIVFC had not recently performed a physical inventory. Therefore, the JPOIG conducted a physical validation of the equipment as part of testing in this area.



*Figure 1:
Unit 980 and an untagged Impala w/ THE GIVFC emblem found damaged/inactive at the fire station*

The current contract with the Parish requires that the GIVFC 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 # 9.³⁰

The JPOIG attempted to validate the physical existence of 26 vehicles purchased with Parish funds and reviewed the vehicle titles to ensure that they were titled in the name of the District. The JPOIG noted the following:



Figure 2: Unit 981 found damaged/inactive under the home of the Assistant Fire Chief

³⁰ Attachment B, GIVFC Fire Protection Agreement, dated 03/13/2018.

As of 2020, the GIVFC maintained a total cost of \$1,551,755 in capital assets, of which, vehicles and equipment totaled \$1,145,673.³¹ The current lack of an equipment maintenance policy, or procedures to ensure that equipment is properly inventoried and periodically reported to the OFS increases the risk of loss of fire equipment purchased with millage funds. As a result, equipment totaling \$1,145,673 is questioned. See the summary of questioned and disallowed costs in the Conclusion section of the report.

Table #12 the GIVFC Vehicle Inventory Analysis					
Item #	Description	Status	Title Documentation	Physical Inventory	Titled to Parish
1	Fire Ladder Truck	Active	✓	✓	X
2	E-1 Pumper	Active	✓	✓	X
3	Ford F-550 Brush Truck	Active	✓	✓	X
4	Ford Crown-Vic (Black)	Damaged	✓	X	X
5	Ford F-350 Rescue Truck	Active	✓	✓	X
6	CAN AM ATV	Non-Active	✓	✓	X
7	POLARIS RAZOR	Damaged	X	✓	Unknown
8	Yamaha Wave runner	Damaged	✓	✓	X
9	24' Relentless Patrol Boat	Active	✓	✓	X
10	WELLBUILT TR.	Active	✓	✓	X
11	Falcon Flatbed Trailer	Active	X	✓	Unknown
12	Mack Pumper Fire Truck (Red)	Damaged	X	X	Unknown
13	Boston Whaler LE21	Active	X	X	Unknown
14	Ford Crown Vic (Maroon)	Active	X	X	Unknown
15	Polaris 700 6x6	Damaged	X	✓	Unknown
16	Pick-up Truck (FEMA-White)	Active	X	X	Unknown
17	Chevy Impala (white)	Non-Active	✓	✓	X
18	Ford F-150 (white)	Damaged	X	✓	Unknown
19	Ford F-250 (maroon)	Non-Active	X	✓	Unknown
20	Ford Crown Vic (White)	Damaged	X	✓	Unknown
21	Yamaha Wave runner	Damaged	✓	✓	X
22	EZWV 2100 (wave runner trailer)	Non-Active	✓	✓	X
23	Pier Fire Truck	Non-Active	✓	X	✓
24	SROT Boat	Non-Active	✓	X	✓
25	PIRC Firetruck	unknown	✓	X	✓
26	M35 Deuce and a half (black)	Non-Active	X	✓	Unknown
Total Exceptions:			11	8	12

H. Compliance with Applicable Laws and Regulations and the Parish Contract

The JPOIG requested the GIVFC's quarterly compliance reports for the period 01/01/2020 through 04/30/2021, which are produced by the OFS Director. The JPOIG also requested policies and procedures from the GIVFC as required by the agreement. The JPOIG reviewed the policies and procedures, noting the policies and procedures do not address, or do not adequately address, the following areas:

³¹ [2020 Annual Financial Statement Report, Detailed Notes on all Activities and Funds](#)

- Guidance on allowable and unallowable uses of public funds,
- Fuel usage and fuel purchases,
- The maintenance of accounting records and the preparation of interim financial statements,
- Payroll, timekeeping, approved leave, and employee benefits,
- Controls and safeguarding of current and long-term assets, and
- The requirement for an independent annual audit of the entity.

The JPOIG is aware that the OFS has issued the following directives to all VFCs. On 10/07/2019, an e-mail was sent to all VFC Fire Chiefs requesting they implement policies and procedures that include certain elements regarding fiscal operations and controls. Additionally, over the course of the 2020 fiscal year, discussions were held with all VFC fire chiefs regarding compliance with fiscal reporting requirements set forth in the contract, including the purchase and implementation of QuickBooks accounting software using a standardized chart of accounts for all transactions recorded. The OFS Director informed the JPOIG that the GIVFC was not in compliance with certain elements of the contract as of 08/17/2021.³² These items are as follows:

- Fire reports are not submitted in a timely manner,
- Insurances expired in August (reinstated on August 9, 2021),
- An annual budget was not submitted,
- PIAL Fire rating reports were incomplete, and
- Equipment inventory listings were incomplete.

Lack of compliance with the District's agreement creates the potential for fraud, waste, or abuse by the GIVFC to occur and remain undetected.

Due to the extent of the material areas of non-compliance with the Parish contract, the JPOIG has referred many of these matters to the Parish Attorney's Office for further review and action.

I. Parish 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 GIVFC.³³ The OFS is a function that engages in oversight of VFC fiscal operations and has been discussed in previous JPOIG reports.³⁴

Many of the issues identified in this report are both the responsibility of the GIVFC and also fall within the oversight of the OFS, which has the authority to ensure adequate policy and procedure translate into meaningful business practices. The OFS is well-positioned to ensure adequate and demonstrable fiscal controls.

³² Attachment B, GIVFC Fire Protection Agreement, dated 03/13/2018.

³³ JPCO §2-212.

³⁴ 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>.

CONCLUSION

The JPOIG observed that the GIVFC's failure to abide by its Articles of Incorporation and to maintain documentation routinely associated with basic corporate formalities gives rise to the risk that the GIVFC's corporate status may be disregarded, exposing Jefferson Parish as well as any others associated with the GIVFC to unanticipated liabilities. The JPOIG also observed that the GIVFC has not ever achieved tax-exempt status under Internal Revenue Code.

The JPOIG determined that the GIVFC utilized QuickBooks to account for its financial activities. The books appear to be maintained on a cash basis of accounting. However, the JPOIG noted a significant number of recordkeeping irregularities existed in the unaudited financial reports and found the company lacked adequate supporting documentation for many transactions involving payroll, operating expenses, and fixed assets. Lack of segregation of duties is also prevalent throughout the areas audited. See Table #13 below for a summary of questioned and disallowed costs noted in the audit.

Table #13		Summary of Questioned and Disallowed Costs	
Audit Area	Questioned Costs	Disallowed Costs	Grand Total
Cash in Bank	\$113,860		\$113,860
Payroll	\$1,165,615	\$197,234	\$1,362,849
Operating Expenditures	\$151,633	\$3,904	\$155,537
Fuel Expenditures	\$4,221	\$155	\$4,376
Equipment	\$1,145,673		\$1,145,673
Total	\$2,581,002	\$201,293	\$2,782,295

The lack of fiscal and administrative internal controls over public funds remitted to the GIVFC continues to cause fiscal and operational risks at levels that are unacceptable. These risks stem from lack of governance, lack of adequate management, and also includes a lack of adequate policies. Considering that the GIVFC has failed to maintain a duly elected Board of Directors in accordance with their By-Laws and to maintain control over the GIVFC assets, the JPOIG is recommending that the Parish adopt an ordinance establishing a West Bank fire protection district, the boundaries of which are conterminous with the Fire Protection No. 9, but which boundaries may later be amended. In connection with adopting the ordinance, Parish Council should adopt related ordinances to support the employment of fire protection employees of the newly created West Bank fire protection district.

Premitting a West Bank fire protection district and in the interim, the JPOIG also makes recommendations for the Administration, through the Office of Fire Services, to exercise oversight to ensure that public funds paid to the GIVFC are properly expended and safeguarded.

The JPOIG findings and recommendations for the GIVFC follow the report and are found in Attachment A.

Observations, 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 GIVFC Failed to Maintain Corporate Formalities

The Grand Isle Volunteer Fire Company #1 (GIVFC) was incorporated as a Louisiana non-profit corporation. Since its incorporation, the GIVFC had its Articles of Incorporation revoked three (3) times for failing to file the required annual report. As of the date of this report, the GIVFC is active, but “Not in Good Standing” with the Louisiana Secretary of State for failing to file its requisite annual report. Further, the GIVFC has not had a functioning Board of Directors governing the entity in accordance with its Articles of Incorporation since 2016. The GIVFC does not possess adequate documentation that it has adhered to basic corporate formalities, e.g. membership records, records of board elections, board resolutions, records of board meetings, board meeting minutes, and the like.

The GIVFC’s failure to abide by its Articles of Incorporation and to maintain documentation routinely associated with basic corporate formalities gives rise to the risk that the GIVFC’s corporate status may be disregarded, exposing Jefferson Parish as well as any others associated with the GIVFC to unanticipated liabilities.

Observation #2: The GIVFC Failed to Obtain Tax Exempt Status

The GIVFC was organized as a non-profit corporation under Louisiana law. However, the GIVFC is not a tax-exempt entity. It never obtained tax exempt status according to the Internal Revenue Service’s Tax-Exempt Organization Search, a precursor to tax exempt status under state law. Its organization as a non-profit has created the misimpression that it is a qualified tax exempt entity when it is not. Because the GIVFC never obtained 501(c)(3) tax exempt status, it may have past due tax liabilities and penalties.

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: The GIVFC Failed to Govern and Maintain By-Laws

Condition:

Several Board members interviewed, past and present, had a limited understanding or awareness of the nature of the GIVFC as a corporation. Several members interviewed lacked an understanding of their roles and responsibilities as a Board member, and some individuals believed they answered to the employees of the GIVFC. None of the Board members interviewed, past or present, had a clear recollection of who authored governing documents, to include the by-laws, or any amendments, despite signing the documents. The GIVFC failed to maintain records in accordance with standard accounting guidelines.

Criteria:

The GIVFC Articles of Incorporation, Section VII, provides that the powers of the corporation shall be exercised by a Board of Directors, which shall be elected annually by members in good standing. The Board of Directors shall be composed of five members, including the President, Vice-President, Secretary, and Treasurer.

The 03/13/2018 Fire Protection Agreement provides that the GIVFC shall hire, train, compensate, and equip firefighters in accordance with the GIVFC by-laws, policies, and directives.¹

The Fire Protection Agreement also provides that the GIVFC agrees to maintain adequate records, and retain such records in accordance with standard accounting guidelines.²

Cause:

As early as 06/2016, the GIVFC failed to maintain and achieve a qualified Board of Directors composed of five members who were duly elected and who could maintain by-laws in accordance with their Articles of Incorporation.

Exposure:

Without the presence of a duly elected Board of Directors to govern the entity, the Parish contracted with an entity that was unable to provide the necessary oversight to prevent the occurrence of fraud, waste, and abuse over Parish funds.

Recommendation:

Parish Council

The JPOIG recommends that the Parish Council adopt an ordinance establishing a West Bank fire protection district, the boundaries of which are conterminous with the Fire Protection No. 9, but which boundaries may later be amended. In connection with the adopting the ordinance, Parish Council should adopt related ordinances to support the employment of fire protection employees of the newly created West Bank fire protection district.³

¹ Attachment B, GIVFC Fire Protection Agreement, p. 9. 03/13/2018.

² Attachment B, GIVFC Fire Protection Agreement, p. 9. 03/13/2018.

³ JPCO §12-36, East Bank Consolidated special service fire protection district represents the consolidation of Fire Protection Districts No. 1 and 2. The consolidation came subsequent to a Parish resolution dated May 9, 1963 calling for the consolidation. Present day "East Bank Consolidated" began as 2 fire protection districts. There are fire protection districts 3 through 9. Fire prevention in these districts are provided by volunteer fire companies. Grand Isle is funded through Fire Protection District No. 9.

Finding #2: Cash in Bank Unsecured

Condition:

Public funds paid by the Parish to the GIVFC and held in bank accounts are unsecured.

Criteria:

The GIVFC Articles of Incorporation, Section VII, provides that the powers of the corporation shall be exercised by a Board of Directors, which shall be elected annually by members in good standing. The Board shall be composed of five (5) members in good standing. Article IX provides that a quorum for meetings of the Board of Directors, and of the members, be established in the by-laws of the corporation. By-laws, adopted 11/07/2000 and last revised 04/07/2011, provide at Article VI, Section 3 that five (5) members in good standing shall constitute a quorum at the Board meeting. Then, By-laws, dated 06/2016, provide that a quorum of the board is three (3) Directors.⁴

GAO Standards for Internal Control, known as the Green Book, is a recognized authoritative source used by government finance professionals. Section 1, OV1.03 states:

Internal control comprises the plans, methods, policies and procedures used to fulfill, the mission, strategic plan, goals and objectives of the entity. Internal controls serve as first line of defense in safeguarding assets.

Cause:

The GIVFC failed to maintain a qualified Board of Directors who provided control and oversight of the GIVFC cash. No current members of the Board are signatories and have access to the cash in bank. Current signatories are the Fire Chief, Assistant Fire Chief, and Logistics Chief and a past Board president. There is an inadequate number of qualified members of the Board to constitute a quorum and to act on behalf of the GIVFC.

Exposure:

As of 4/30/2021, GIVFC maintained a total of \$113,860 in their bank accounts. Given the current dysfunction of the GIVFC, the available funds and bank accounts create the potential for fraud, waste, and abuse to occur and remain undetected.

Recommendation:

Parish Administration

Pretermitted a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services, should exercise oversight as necessary over cash to ensure public funds are properly expended and safeguarded.

⁴ Based upon interviews with past and present Board members, it is unclear whether the By-Laws dated 6/2016 were intended to be a revision of By-Laws adopted 11/07/2000 or a replacement. None of the members interviewed were familiar with membership provisions established by the Articles of Incorporation.

Finding #3: Abuse of Overtime

Condition:

The JPOIG identified \$281,047 in overtime payments during the period audited, resulting in an increase in payroll costs of 35%. During the audit period, a total of \$163,454 was paid to the four (4) employees working a 7-day work period: the Fire Chief, Assistant Fire Chief, Logistics Chief, and Training Officer. Two of the employees, the Logistics Chief and the Assistant Fire Chief, were paid overtime in excess of \$87,938 and \$48,900 respectively. Separately, the JPOIG identified that a total of \$117,593 was paid to the nine (9) employees working a 15-day work period (firefighters/EMS employees).

Criteria:

Fair Labor Standards Act (FLSA), Section 7(k) distinguishes employees engaged in fire protection. These employees are paid overtime on a “work period” basis. An employee working a 7-day work period is required to receive overtime after working a total number of 53 hours in their work period. An employee working a 15-day work period is required to receive overtime after working a total number of 114 hours in their work period.

Cause:

Currently, the GIVFC is paying overtime to their 7-day work period employees after 40 hours. The Fire Chief was unaware of the extent and amount of overtime costs. The Assistant Fire Chief and the Logistics Chief were allowed to pay out overtime as they both processed payroll.

Exposure:

The lack of operational control of overtime resulted in an unnecessary increase in payroll cost of approximately 35% or \$281,047. This includes \$263,215 in questioned costs and \$17,832 in disallowed costs.⁵

Recommendation:

Parish Administration

Premitting a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services, should exercise oversight as necessary of overtime to ensure public funds are properly expended and safeguarded.

⁵ The disallowed costs represents the difference in overtime pay associated with paying overtime after 40 hours instead of 53 hours for 7-day work period employees.

Finding #4: Abuse of Annual Leave

Condition:

The JPOIG noted 60 instances where employees received a check for annual leave. The paychecks were labeled as “leave cash outs.” There are no written policies and procedures detailing this process, nor are there any limitations on how much leave time could be converted to cash. The JPOIG noted that it became common practice for some employees to cash out their leave time in large quantities within the first 3-6 months of the year. The questioned costs related to those instances totaled \$137,360. Additionally, the JPOIG noted the following related to vacation leave earned by employees which cost the entity an additional \$42,042 in payroll costs:

1. Four (4) employees received more vacation time than they lawfully earned in 2021, which amounted to leave over accrual of \$23,536.
2. One (1) employee received less vacation time than they lawfully earned in 2021, which amounted to leave under accrual of \$2,160.
3. Two (2) employees received more vacation time than they legally earned in 2020, which amounted to \$17,280.
4. One (1) employee received less vacation time than they lawfully earned in 2020, which amounted to \$1,800.

Three employees, the Asst. Fire Chief, The Logistics Chief, and a Firefighter, also received payment for vacation days in 2020 above the leave that was provided totaling \$5,186.

Criteria:

State law provides that fire protection personnel “shall be entitled to an annual vacation of eighteen (18) days with full pay. This vacation period shall be increased one day for each year if service over ten (10) years, up to the maximum vacation period of thirty (30) days.”⁶

Cause:

The Fire Chief failed to implement operational restrictions or controls over vacation leave cash conversions. Further, the Fire Chief failed to demonstrate an awareness or knowledge of the total amount of vacation leave converted to cash.

Exposure:

The GIVFC employees converted leave to cash without limitation, which cost the entity \$137,360. In addition, the GIVFC granted excess leave to certain employees and allowed the majority of those employees to convert more leave that was legally authorized to cash, which cost the entity and additional \$42,042.

Recommendation:

Parish Administration

Pretermittin a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services and in cooperation with GIVFC, should exercise oversight as necessary over employee leave to ensure public funds are properly expended and safe guarded.

⁶ La. R.S. 33:1996, *Annual Vacation*.

Finding #5: Lack of Internal Controls, Timesheets, Payroll, and Benefits

Condition

During testing of 660 payroll transactions amounting to \$1,362,849 in gross pay, a number of exceptions resulting in questioned costs were identified:

1. Missing or unavailable timesheets amounting to \$86,475.
2. Uncleared checks improperly voided totaling \$24,962.
3. Unapproved timesheets totaling \$24,811.
4. The Assistant Fire Chief and the Logistics Chief were approving the timesheets, accessing payroll bank accounts, processing payroll, and signing payroll checks, which indicates a lack of segregation of duties in all remaining payroll transactions totaling \$766,152 in questioned costs.

Criteria:

GIVFC Memorandum on Internal Accounting Policies and Procedures required that employees keep track of their time by day and complete a standardized timesheet. The timesheet should be signed by the employee at the end of the pay period and turned into the Fire Chief for review and approval.⁷

Cause:

The Fire Chief did not review the majority of employee timesheets tested by the JPOIG. Timesheets serve as the basis for hours worked and employee pay.

Exposure:

Failure to implement timekeeping and payroll controls, and segregate the duties of timekeeping and payroll, creates the potential for fraud, waste, and abuse to occur and remain undetected. Total questioned costs involving payroll transactions total \$902,400.

Recommendation:

Parish Administration

Pretermitted a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services and in cooperation with GIVFC, should exercise oversight as necessary over payroll transactions to ensure public funds are properly expended and safe guarded.

⁷ GIVFC Memorandum on Internal Accounting Policies and Procedures, page 12.

Finding #6: Questioned and Disallowed Operating Expenditures

Condition:

The JPOIG questioned 48 transactions totaling \$151,633 of operating expenses that were not adequately supported by invoices indicating a fire services expense. The JPOIG also noted 13 disallowed transactions in the amount of \$3,904 as unallowable uses of fire millage funds. Total questioned and disallowed costs represent 91% of the expenditures tested.

Criteria:

State law provides that the proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied.⁸ The Proposition approved by voters for the Fire Protection District No. 9 stated that the purpose of the millage was for the purpose of acquiring, constructing, improving, providing, maintaining, or operating the District's fire protection facilities and equipment.

Attorney General Opinion 12-0086 states in part "public funds may be spent on food and non-alcoholic beverages to be served to volunteer firefighters during training sessions or workshops when such session or workshop is scheduled during normal mealtime hours and it is necessary to conduct the training at that time...If training occurs on a regular basis and is part of the firefighters normal working hours, it may be less reasonable to use public funds to provide meals."

Cause:

The GIVFC does not properly control its use of Parish millage funds to ensure that adequate documentation is retained.

Exposure:

Lack of adequate systems, policies, and procedures to control operating expenditures creates the potential for fraud, waste, and abuse to occur and remain undetected.

Recommendation:

Parish Administration

Premitting a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services and in cooperation with GIVFC, should exercise oversight as necessary over operating expenditures to ensure public funds are properly expended and safe guarded.

⁸ La. R.S. 39:704.

Finding #7: Fuel Invoicing Exceptions

Condition:

The JPOIG testing revealed two (2) instances where the GIFVC fueled the GIVES vehicles with fire millage funds, and four (4) instances where fuel transactions were unidentified. All of the fuel transactions tested lacked managerial approval of the invoice. Total questioned costs associated with these exceptions are \$4,221, and disallowed costs are \$155.

Criteria:

The GAO Standards for Internal Control, commonly known as the Green Book, is a recognized authoritative source used by government finance professionals. Section 10.10 states:

... Management may design a variety of transaction control activities for operational processes, which may include verifications, reconciliations, authorizations and approvals, physical control activities, and supervisory control activities.

Cause:

The GIFVC management did not provide its employees with adequate guidelines for the purchase and usage of the fuel for Parish owned fire vehicles and equipment.

Exposure:

Lack of proper controls over the purchase of fuel creates the potential for fraud, waste, and abuse to occur and remain undetected. Total questioned and disallowed costs associated with these exceptions are \$4,376.

Recommendation:

Parish Administration

Pretermitted a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services and in cooperation with GIFVC, should exercise oversight as necessary over fuel expenditures to ensure public funds are properly expended and safeguarded.

Finding #8: Failure to Safeguard Fixed Assets and Equipment

Condition:

As of 2020, the GIVFC maintained a total of \$1,551,755 in capital assets, of which, vehicles and equipment totaled \$1,145,673.⁹ The GIVFC lacks a written equipment maintenance policy, and lacks written procedures to ensure that equipment is properly inventoried. OFS has not coordinated with GIVFC to establish a detailed fixed assets inventory. Neither GIVFC, nor the OFS, have taken the appropriate action to safeguard assets purchased and maintained with Parish funds.

Criteria:

The 03/13/2018 Fire Protection agreement provides that, “the apparatus, equipment, and vehicles purchased with contract consideration or public funds... shall be the property of Jefferson Parish and shall be titled to the Parish, assets purchased prior to the effective date of the agreement are the property of the Parish, any asset acquired within three years prior to the commencement date of the agreement shall be retitled in the Parish’s name.”

The Fire Protection agreement also provides that the GIVFC and Parish will cooperate with one another to prepare an inventory of each asset and piece of equipment with an initial purchase cost of Five Hundred (\$500.00) Dollars.

Cause:

Neither the GIVFC, nor the OFS, has insured compliance with basic procedures to safeguard company fixed assets and equipment.

Exposure:

The current failure to safeguard company fixed assets exposes the company and the Parish to potential liability and loss of use of the fire equipment totaling \$1,145,673.

Recommendation:

Parish Administration

Pretermitted a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services and in cooperation with GIVFC, should exercise oversight as necessary over fixed assets to ensure public funds are properly expended and safeguarded.

⁹ 2020 GIVFC Annual Financial Statement Report, Detailed Notes on all Activities and Funds

Finding #9: Lack of Compliance with Parish Contracts

Condition:

As of the date of this report, the OFS has prepared a compliance report on the GIVFC as follows:

1. Fire reports are not submitted in a timely manner.
2. Insurances expired in August (reinstated on August 9, 2021).
3. An annual budget was not submitted.
4. PIAL Fire rating reports were incomplete.
5. Equipment inventory listings were incomplete.

The JPOIG also noted that the GIVFC was not in good standing with the Louisiana Secretary of State, which is a requirement of the Parish contract.

Criteria:

Fire Protection Agreement, Section III Reports and Records, states that GIVFC agrees to submit the following: (A) Annual Audited Financial statements to the Finance Director, (B) itemized annual budget for operations and capital expenditures to the Director of Fire Services, (C) retain records in accordance with standard accounting guidelines, (D) Quarterly financial reports concerning expenditures of funds to the Director of Fire Services, (E) Provide certificates of completion issued by the Louisiana Board of Ethics 1-hour training to the Director of Fire Services.

Cause:

The GIVFC has not updated its information with the Secretary of State as required by Louisiana law. The GIVFC has not fully complied with the Parish contract, nor has it fully complied with the OFS and JPOIG requests for information.

Exposure:

The above results in a lack of compliance with the Parish contract and the Louisiana Secretary of State requirements.

Recommendation:

The JPOIG recommends that the Parish Administration/OFS establish policies and procedure to monitor compliance with all aspects of the Fire Protection Agreement, including the entity's status with the Louisiana Secretary of State.

GIVFC Fire Protection Agreement



FIRE PROTECTION AGREEMENT

THIS Fire Protection Agreement (hereafter referred to as "Agreement") is made and entered into this 13 day of MARCH, 2018, by and between the following parties:

Fire Protection District No. 9 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. 130377 adopted by the Jefferson Parish Council on the 15th day of November, 2017, a certified copy of which is attached hereto; and

Grand Isle Volunteer Fire Company #1 (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 JOEL BRADBERRY, its FIRE CHIEF, acting by virtue of that resolution adopted by its membership on the 13 day of MARCH, 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. 9 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.
- 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.

- 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.

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. 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.
- 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. 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:
Grand Isle Volunteer Fire Company No. 1
P.O. Box 550
Grand Isle, LA 70358

IF TO DISTRICT:
Fire Protection District No. 9 of the Parish of Jefferson, State of Louisiana
c/o Chairman, Jefferson Parish Council
1221 Elmwood Park Blvd., 10th 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 24th 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. 9 of the Parish of Jefferson, State of Louisiana is bounded by:

That territory contained in Ward 11 of the Parish of Jefferson, including the Town of Grand Isle, Louisiana, said territory being described as follows: All of that territory within the Parish of Jefferson south of the line separating T19S and T20S in Range 24 and 25 East, including Cheniere Caminada, Grand Isle and Grand Terre.
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 30th 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 1st 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 Marshal 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 SIXTY-SEVEN THOUSAND FIVE HUNDRED (\$67,500.00) 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 be for ten years commencing on the 1st day of December, 2017 and ending 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.

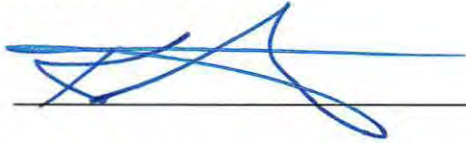
WITNESSES:

Norma Lina
Ann H. Dudley

**FIRE PROTECTION DISTRICT NO. 9 OF THE
PARISH OF JEFFERSON, STATE OF
LOUISIANA**

By: 
CYNTHIA LEE-SHENG, Chairperson
Jefferson Parish Council

WITNESSES:


Robert [unclear]

**GRAND ISLE VOLUNTEER FIRE
COMPANY #1**

By: 
Print Name: JOEZ BRADBERRY

**AMENDMENT NO. 1 TO FIRE PROTECTION AGREEMENT
BY AND BETWEEN
FIRE PROTECTION DISTRICT NO. 9
OF THE PARISH OF JEFFERSON, STATE OF LOUISIANA
AND
GRAND ISLE VOLUNTEER FIRE COMPANY #1**

THIS AMENDMENT NO. 1 TO FIRE PROTECTION AGREEMENT is made and entered into this 9th day of October, 2018, by and between the following parties:

Fire Protection District No. 9 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. 131643 adopted by the Jefferson Parish Council on the 6th day of June, 2018, a certified copy of which is attached hereto; and

Grand Isle Volunteer Fire Company #1 (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 Joel Bradberry, its Chief, acting by virtue of that resolution adopted by its membership on the ____ day of _____, 2____, a copy of which is attached hereto; and

DISTRICT or COMPANY may individually be referred to herein as a "Party" or collectively as "Parties."

WITNESSETH

WHEREAS, DISTRICT has contracted with COMPANY for COMPANY to provide fire protection and prevention services; and,

WHEREAS, the Parties mutually desire to amend the Fire Protection Agreement to modify the terms of various provisions related to insurance requirements, use of and titling of DISTRICT assets, surplus DISTRICT property, indemnification, and applicable standards.

NOW THEREFORE, DISTRICT and COMPANY agree as follows:

SECTION 1. That the introductory paragraph of Article I ("Obligations of Company"), Section 1 ("Fire Protection Services") is hereby amended to read as follows:

COMPANY agrees to provide fire suppression services and fire prevention services within the geographical boundaries of DISTRICT. The geographical boundaries set forth in Article II ("General Provisions"), Section 8 ("Defined Area") of this Agreement 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") in the performance of the following specific services:

SECTION 2. That Article I ("Obligations of Company"), Section 2 ("Facility Maintenance") is hereby amended by adding subsection "g)", which reads as follows:

DISTRICT hereby permits COMPANY to use any DISTRICT-owned immovable property situated within COMPANY's primary coverage area, including but not limited to the following parcels:

1. That certain piece, parcel, or lot of land including all buildings and appurtenances thereto bearing municipal address 100 Chighizola Ln., Grand Isle, LA.

Any use by COMPANY of DISTRICT-owned immovable property shall be consistent with and in furtherance of COMPANY's obligations under this Agreement. COMPANY may utilize DISTRICT-owned immovable property and facilities within its primary coverage area for community outreach and educational activities related to the fire

suppression and fire prevention services performed by COMPANY pursuant to this Agreement. Further, COMPANY may utilize DISTRICT-owned immovable property and facilities within its primary coverage area for the purpose of conducting fundraising activities that financially support activities, initiatives, and procurements that bolster COMPANY's ability to perform its obligations under this Agreement, provided that COMPANY first obtains any licenses or permits required to conduct such activities. COMPANY shall not use any DISTRICT-owned assets in any manner that is inconsistent with law.

SECTION 3. That subsection "d)" of Article I ("Obligations of Company"), Section 3 ("Equipment Purchase, Repair and Inspection") is hereby amended to read as follows:

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.

SECTION 4. That Article I ("Obligations of Company"), Section 3 ("Equipment Purchase, Repair and Inspection") is hereby amended by adding subsection "k)", which reads as follows:

DISTRICT hereby permits COMPANY to use DISTRICT-owned movable property that is currently in COMPANY's possession or that may come into COMPANY's possession during the term of this Agreement. COMPANY shall not use any DISTRICT-owned assets in any manner that is inconsistent with law.

SECTION 5. That subsection "i)" of Article I ("Obligations of Company"), Section 3 ("Equipment Purchase, Repair and Inspection") is hereby amended to read as follows:

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.

SECTION 6. That Article I ("Obligations of Company"), Section 4 ("Insurance") is hereby amended to read as follows:

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

- a) Commercial Property insurance, including Named Storm coverage, for building and contents, sufficient to cover the appraised replacement 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. The appraised value shall be agreed upon by DISTRICT.
- 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. COMPANY may participate in DISTRICT's program of self-insurance in order to comply the requirements of this paragraph. Notwithstanding any provision of this paragraph to the contrary, COMPANY may elect to discontinue comprehensive coverage for any vehicle that meets both of the following criteria: (i.) vehicle is five (5) years of age or older; and (ii.) vehicle is not a fire apparatus.

- 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/or have received FEMA funds.
- e) Commercial general liability insurance covering COMPANY's operations and risks associated with such operations in the amount of ONE MILLION (\$1,000,000.00) DOLLARS per occurrence and TWO MILLION (\$2,000,000.00) DOLLARS aggregate.
- f) Claims-made 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.

SECTION 7. That Article III ("Reports and Records"), Section B is hereby amended to read as follows:

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 30th of each year. The Director of Fire may, if requested by COMPANY, elect to provide COMPANY with accounting software to prepare budget reports and submittals required hereunder. The provision of said software would be at the sole cost of DISTRICT.

SECTION 8. That Article VIII ("Indemnification") is hereby amended to read as follows:

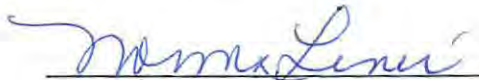

COMPANY agrees to appear, defend, indemnify and hold harmless the DISTRICT, the Parish of Jefferson, its Parish President and Parish Council, appointed boards and commissions, officials, officers, employees and agents, individually and collectively, from all losses, claims, suits,

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.

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.

**FIRE PROTECTION DISTRICT NO. 9 OF THE
PARISH OF JEFFERSON, STATE OF
LOUISIANA**

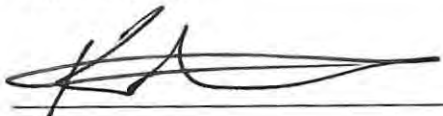
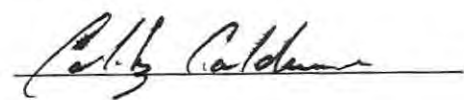
WITNESSES:

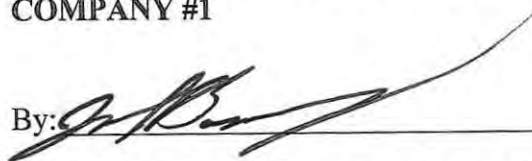



By: 
CYNTHIA LEE-SHENG, Chairperson
Jefferson Parish Council

**GRAND ISLE VOLUNTEER FIRE
COMPANY #1**

WITNESSES:

By: 
Print Name: JOEL BRADLEY

GIVFC CEA with
GIVES



COOPERATIVE ENDEAVOR AGREEMENT

BETWEEN

THE GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1

AND

GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.

This Agreement is made and entered into on this ___ day of _____, 2011, by and between The Grand Isle Volunteer Fire Company No. 1, a public non-profit domestic corporation hereinafter called GIVFC, represented by Chris Santiny, and the Grand Isle Volunteer Emergency Services, Inc., a public non-profit domestic corporation hereinafter called the GIVES, represented by Aubrey Chaisson.

WHEREAS, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions . . . may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private association, corporation or individuals; and

WHEREAS, Art. VII, Sec. 14(B) of the Louisiana Constitution of 1974 provides that public funds may be used for programs of social welfare for the aid and support of the citizens of Jefferson Parish; and

WHEREAS, GIVFC desires to cooperate with GIVES in order to supply Emergency Services, Ambulance Services, Fire Protection and general Emergency Protection for the citizens and guests of the Town of Grand Isle;

WHEREAS, the public purpose of the Project is described as: To assist each other in providing Emergency Services, Ambulance Services, Fire Protection and general Emergency Protection for the citizens and guests of the Town of Grand Isle, all necessary services to the community by providing the sharing and pooling of equipment, manpower, labor, tools, fund raising efforts, public information and any and all cooperation that will enhance and benefit the citizens and guests of the Town of Grand Isle who may use or benefit by the existence of these emergency related services.

WHEREAS, the GIVFC and GIVES both have a reasonable expectation of receiving a benefit or value that is at least equivalent to the consideration granted by the other;

WHEREAS, the transfer or expenditure of public funds or property is not a gratuitous donation; and

WHEREAS, the citizens of the Town of Grand Isle, all guests and the citizens of Jefferson Parish will benefit from the efforts of these parties working together;

NOW, THEREFORE, the IGVFC and GIVES hereby agree as follows:

SECTION 1- SERVICES

GIVFC and GIVES shall assist each other and share labor, equipment, materials and other assets in an effort to provide emergency services to the citizens and guests of the Town of Grand Isle.

GIVFC will act as the “paymaster” for all employees of both entities for purposes of processing payroll and paying all applicable federal and state taxes due. As such, all payroll related expenses and liabilities will be accounted for under GIVFC (as the “paymaster”) for accounting and tax purposes. In addition, GIVFC agrees to provide administrative support and office supplies to GIVES, along with office space.

SECTION 2- FUNDING

In return for acting as paymaster for processing payroll and for providing office space and administrative support, GIVES agrees to transfer up to 85 percent of its monthly millage allocation received from the Parish, within 5 days of receipt of funds from the Parish.

GIVFC and GIVES are authorized to raise money for each other and assist each other in raising money, funds and other assistance in an effort to provide emergency services to the citizens and guests of the Town of Grand Isle.

SECTION 3 - DURATION

The term for this agreement shall be perpetual unless cancelled by mutual consent of the parties.

SECTION 4 – COMMUNITY

The safety of the community will be considered at all times in all actions taken by GIVFD and GIVES .

SECTION 5 – INDEPENDENT CONTRACTOR

GIVFD and GIVES both agree and accept that they are acting as an independent contractor in providing services under this Agreement. It is understood and agreed by the parties that they are entering into this Agreement in the capacity of independent contractor’s and that nothing contained in this Agreement is intended to be construed as creating any other relationship between them.

SECTION 6– ASSIGNMENT

This agreement shall be binding upon the successors and assigns for the parties hereto.

SECTION 7 — LEGAL COMPLIANCE

The GIVFD and GIVES shall comply with all federal, state, and local laws and regulations, including, specifically, the Louisiana Code of Governmental Ethics (R.S. 42:1101, *et seq.*) in carrying out the provisions of this Agreement.

SECTION 8 — JURISDICTION

This Agreement shall be deemed to be a contract made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The contractor hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The parties hereto agree that the sole and exclusive venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

SECTION 9 - SEVERABILITY

If any provision of this Agreement is held invalid by a Court of competent jurisdiction, such provision will be deemed amended in a manner which renders it valid, or if it, cannot be so amended it will be deemed to be deleted. Such amendment or deletion will not affect the validity of any other provisions of this agreement.

SECTION 10 — ENTIRE AGREEMENT

This Agreement constitutes the entire Agreement between the GIVFD and GIVES, and supersedes all prior negotiations, representations or Agreements, either written or oral. This Agreement may be amended only by written instrument signed by both GIVFD and GIVES by its authorized representatives.

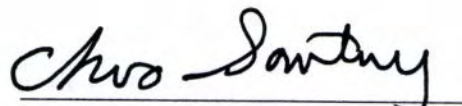
This agreement is executed in multiple originals on the day, month, and year first above written.

WITNESSES:

THE GRAND ISLE VOLUNTEER
FIRE COMPANY NO. 1





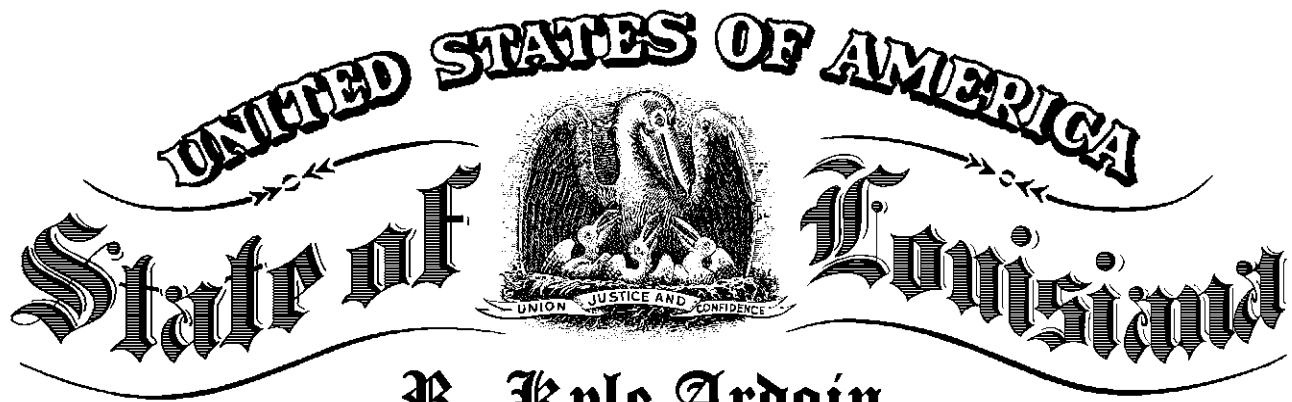

CHRIS SANTINY, PRESIDENT

GRAND ISLE VOLUNTEER
EMERGENCY SERVICES, INC.


AUBREY CHAISSON, PRESIDENT

GIVFC Articles of Incorporation





R. Kyle Ardoin
 SECRETARY OF STATE

As Secretary of State of the State of Louisiana, I do hereby Certify that
 the attached document(s) of

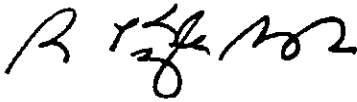
GRAND ISLE VOLUNTEER FIRE COMPANY #1

are true and correct and are filed in the Louisiana Secretary of State's Office.

03905160N	ORIGF	06/19/1969	4	page (s)
34225821	NMCHG	12/19/1986	1	page (s)
34676635	REVOK	08/18/1998	1	page (s)
34731829	REINS	01/20/1999	1	page (s)
36000340	REVOK	08/16/2005	1	page (s)
36584484	REINS	11/08/2007	2	page (s)
40277813	REVOK	08/15/2010	1	page (s)
40308456	REINS	11/19/2010	1	page (s)
34731830	97 AR	01/20/1999	1	page (s)
34767287	98 AR	03/29/1999	1	page (s)
34913549	99 AR	03/22/2000	1	page (s)
35061010	00 AR	03/22/2001	1	page (s)
35284319	02 AR	06/11/2002	1	page (s)
36584484	07 AR	11/08/2007	2	page (s)
40308456	10 AR	09/20/2010	1	page (s)
41204840	13 AR	06/17/2013	2	page (s)
42302778	16 AR	06/17/2016	2	page (s)
42683529	17 AR	06/12/2017	1	page (s)
43067938	18 AR	05/21/2018	1	page (s)
43604268	19 AR	09/13/2019	1	page (s)
44218247	20 AR	01/06/2021	1	page (s)

In testimony whereof, I have hereunto set my hand and caused the Seal of my Office to be affixed at the City of Baton Rouge on,

April 7, 2021



Secretary of State

JN



Certificate ID: 11369652#9RK73

To validate this certificate, visit the following web site, go to **Business Services, Search for Louisiana Business Filings, Validate a Certificate**, then follow the instructions displayed.

www.sos.la.gov

ARTICLES OF INCORPORATION
OF

UNITED STATES OF AMERICA
STATE OF LOUISIANA

GRAND ISLE VOLUNTEER FIRE
DEPARTMENT, INC.

PARISH OF JEFFERSON

BE IT KNOWN, that on this 25th day of April, in the year of our Lord one thousand nine hundred sixty nine (1969),

BEFORE ME, NEL F. VEZINA, a Notary Public, in and for the Parish and State aforesaid,

PERSONALLY CAME AND APPEARED: the several parties, of full age of majority, whose signatures are subscribed, who declared in the presence of the undersigned competent witnesses that, availing themselves of the provisions of Louisiana Revised Statutes, Title 12, Section 201, et seq., they do hereby organize a non-profit corporation as defined in Revised Statute 12:201 (7) under and in accordance with these Articles of Incorporation.

ARTICLE I.

The name of this corporation is:

GRAND ISLE VOLUNTEER FIRE DEPARTMENT, INC.

ARTICLE II.

This corporation is organized for the following purposes and to carry on the following purposes.

To organize as a service corporation in the Parish of Jefferson; to promote an active interest and to supervise and to prevent and to control fires and other related hazards at Grand Isle, Louisiana, Jefferson Parish; to aid and encourage the development of said fire prevention activities and the harmonious co-operation and constructive achievement with the officials of other organizations and to engage in fund raising activities for the purpose of acquiring funds to carry on the purposes of the corporation, and more particularly to improve the facilities at Grand Isle Volunteer Fire Department, Inc. in Jefferson Parish, Grand Isle, Louisiana, provided same is not contrary to the provisions of these Articles of Incorporation or the by-laws. The foregoing shall be construed as the objects and purposes of this corporation, but the enumeration thereof shall not be held to limit or restrict in any manner the powers and privileges conferred on this corporation by the Constitution and laws of Louisiana.

ARTICLE III.

The corporation shall enjoy corporate existence for a period of ninety-nine years from the date hereof.

ARTICLE IV.

The location and post office addresses of its registered office is: Grand Isle Volunteer Fire Department, Inc.
P. O. Box 281
Grand Isle, Louisiana 70358

ARTICLE V.

The full name and post office addresses of its registered agents are:

Nel F. Vezina
1500 Lafayette Street
Gretna, Louisiana 70053

Oris J. Duet
Highway 1
Grand Isle, Louisiana.

ARTICLE VI.

This corporation shall be organized without capital stock and membership shall be evidenced by certificate of membership which will be issued upon payment of dues. The annual dues of members is hereby fixed at per year payable upon approval of the members application, and said dues shall entitle each member to be an officer of this corporation or to vote at any duly constituted meeting of the membership of same.

ARTICLE VII.

The corporate powers of this corporation shall be exercised by a Board of Directors which shall be elected annually by members in good standing. The Board of Directors shall be composed of five members in good standing including the President, Vice-President, Secretary and Treasurer. The Board of Directors shall have, and is hereby vested, with all corporate powers of this corporation, subject to such regulations as may be herein provided or as provided by law. The name of the first Board of Directors and their addresses are hereby declared to be as follows, to-wit:

Oris J. Duet P. O. Box 218 Grand Isle, Louisiana 70358	-	President
Nelson Trahan P. O. Box 85 Grand Isle, Louisiana 70358	-	Vice-President
Hamilton Landry P. O. Box 291 Grand Isle, Louisiana 70358	-	Secretary
Andree Curole P. O. Box 59-Star Route Grand Isle, Louisiana 70358.	-	Treasurer

The Board of Directors may fill out vacancies that may occur and these appointments shall be valid until the next annual meeting of the membership.

ARTICLE VIII.

The names and addresses of the incorporators and officers of this corporation are as follows:

Oris J. Duet
Nelson Trahan
Hamilton Landry
Andree Curole

ARTICLE IX.

These Articles of Incorporation may be altered or amended in any particular way, at any annual meeting of the membership, or at any special meeting of the membership called for that purpose, upon a vote of two-thirds of the members present.

Each member in good standing shall be entitled to one vote, either in person or by proxy, at any annual meeting or special meeting. Quorums for meetings of the Board of Directors and of the members shall be as from time to time established in the by-laws of the corporation.

ARTICLE X.

This corporation may be liquidated out of Court upon a vote of two-thirds of its entire membership, by the selection of two members to serve as liquidators, the majority vote being necessary for their selection, which said liquidators shall have full power and authority to wind up the affairs of the corporation.

ARTICLE XI.

Each member shall notify in writing of any change of address. The address on the records of the Secretary shall be the official address of each member and all notices must be properly served by mailing a copy thereof to such address.

ARTICLE XII.

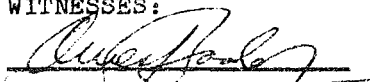
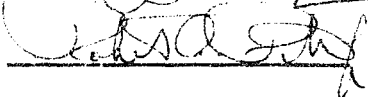
The following are the members who are in good standing of this organization:

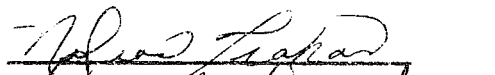
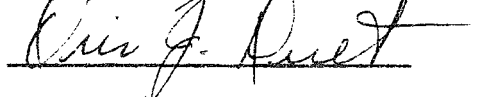
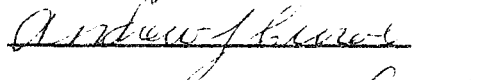
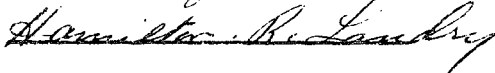
Oris Duet
Nelson Trahan
Andree Curole
Hamilton Landry
Roger Guilbeau
Lee Mallahan
Kenneth LeFlaure
Louis Metorer
Patrick Landry
Jules Robinson
Dan Neal
Paul Defoie
Nolan Waguespack
Lester Trahan
Neves Terrebonne
Harold Schertler
T. A. Rigaud
Harry Lennard
Don Domangue
Grady LeBlanc
Louis Chighizola
Ignace Santiny, Jr.
Pat Cheramie
Joe Duplantis
Louis Dardar
Jackie Boudreaux
Eddie Bayer
George Cheramie
Charles Crosby
Henry Baugh
B. E. Shipp
Merlyn Grow
Nat Matrie
W. L. Scott


Hector Landry
Tom Holcombe
Floyd Bergeron
Pat Westbrook
Claiborne Boudreaux
Joe Augustin
Clyde Pregeant, Sr.
Clyde Pregeant, Jr.
Robert Pregeant
Joseph Steverson
Sylvester Cheramie.

THUS DONE AND EXECUTED in the Parish of Jefferson, State of Louisiana, in the presence of the undersigned competent witnesses, on the day, month and year herein written, the said appearers and witnesses, together with me, Notary, affixing their signatures hereto, after reading of the whole.

WITNESSES:


NEL F. VEZINA, NOTARY PUBLIC

AMENDMENT OF ARTICLES OF
GRAND ISLE VOLUNTEER FIRE DEPARTMENT, INC.


STATE OF LOUISIANA
PARISH OF JEFFERSON


BEFORE ME, the undersigned authority, personally came and appeared Oris Duet, President, and Joseph A. Augustin, Secretary, of, and acting for, Grand Isle Volunteer Fire Department, Inc., a non-profit corporation organized and existing under the laws of the State of Louisiana, who did declare that pursuant to a resolution of its membership adopted at its regular meeting held on the 18th day of November, 1986, and, pursuant to Article IX of the corporation, at which duly convened meeting there was a quorum of the membership present with at least two thirds (2/3) of the members present voting in favor of said resolution, and they now appear for the purposes of effecting an amendment to the Articles of Incorporation, so as to make the following article read as follows:

ARTICLE I.

The name of this corporation shall be Grand Isle Volunteer Fire Company #1.

THUS DONE, READ AND SIGNED at my office in the Town of Grand Isle, Parish of Jefferson, State of Louisiana, this 12th day of December, 1986.


Oris Duet, President


Joseph Augustin, Secretary

Subscribed and sworn to before me this 12th day of December, 1986.

DEC 13 09 AM '86
NOTARY PUBLIC
WAYNE C. GUIDRY, NOTARY PUBLIC

STATE OF LOUISIANA
SECRETARY OF STATE

Commercial
(225) 925-4704

Administrative Services
(225) 922-0415

Fax
(225) 925-4726
(225) 922-0435

Fax-On-Demand
(225) 922-2044

Uniform Commercial Code
(225) 342-5542

Fax
(225) 342-7011

W. FOX McKEITHEN
SECRETARY OF STATE

HELEN J. CUMBO
ADMINISTRATOR



July 15, 1998

NEL F. VEGINA
1500 LAFAYETTE ST.

RE: 03905160N 34676635
GRAND ISLE VOLUNTEER FIRE COMPANY #1

Gentlemen:

In accordance with the provisions of R.S. 12:262.1, whereby a corporation has failed to file an annual report for three consecutive years, the Secretary of State is directed by law to revoke the Articles of Incorporation.

You are hereby notified that the articles of incorporation and franchise of your corporation will be revoked unless the corporation places itself in good standing. The revocation shall become effective thirty (30) days from the date of this letter.

Please disregard if the corporation has filed its current annual report with the Secretary of State prior to receipt of this notice.

In accordance with R.S. 12:262.1(H), a church which is a member of and in good standing with a statewide church association shall not be subject to revocation. Please notify this office if your corporation falls into this category.

Forms are available upon request from this office by calling (504) 925-4704.

Sincerely,

A handwritten signature in cursive script that reads "Helen J. Cumbo".

Helen J. Cumbo

W. Fox McKeithen
Secretary of State

APPLICATION FOR REINSTATEMENT OF A DOMESTIC CORPORATION

(R.S. 12:163)



Domestic Corporation
Enclose \$60.00 filing fee
Make remittance payable to
Secretary of State
Do not send cash

Return to: Corporations Division
P.O. Box 94125
Baton Rouge, LA 70804-9125
Phone (504) 925-4704

STATE OF Louisiana

PARISH OF Jefferson

Corporation Name: GRAND ISLE VOLUNTEER FIRE COMPANY #1
03905160N

RECEIVED
CORPORATIONS DIVISION
DEC 11 1998

It is hereby requested that you reinstate the above referenced corporation as of the date of receipt of this application for reinstatement, current annual report and the fee of \$60, plus the fee for filing the current annual report as required by R.S. 12:163(E), as amended by Act 714 of 1984.

The certificate of incorporation and articles of incorporation shall be reinstated provided (i) a suit for liquidation or receivership of the corporation has not been filed at the time reinstatement is applied for and, (ii) if a suit for liquidation or receivership of the corporation has been so filed, a unanimous written consent to the reinstatement by the shareholders, certified by the corporation's secretary to contain the signatures of all shareholders, is filed with the Secretary of State with the application for reinstatement; and (iii) an application for reinstatement signed and acknowledged by an officer of the corporation, the reinstatement fee, and the current annual report is filed with the Secretary of State within three (3) years from the effective date of revocation, or as otherwise provided by law.

[Signature]
Officer
President
Title

BEFORE ME, the undersigned authority, duly commissioned and qualified within and for the State and Parish aforesaid, personally came and appeared Darrell Labont / Grand Isle Vol. Fire Dept. to me known to be the identical person who executed the above and foregoing instrument, who declared and acknowledged to me, Notary, that he executed the above and foregoing instrument of his own free will, as his own act and deed, for the uses, purposes and benefits therein expressed.

Sworn to and subscribed before me at Grand Isle, LA, this 29th day of December, 1998.

Robert B. Santigny
Notary

STATE OF LOUISIANA
SECRETARY OF STATE

AL ATER
SECRETARY OF STATE

HELEN J. CUMBO
ADMINISTRATOR



COMMERCIAL DIVISION

Uniform Commercial Code

(225) 925-4701

Fax

(225) 922-0452

Administrative Services

(225) 925-4704

Fax

(225) 925-4726

Corporations

(225) 925-4704

Fax

(225) 922-0435

July 15, 2005

1

ORIS J. DUET
HWY. 1
GRAND ISLE, LA 70358

RE: 03905160N 36000340
GRAND ISLE VOLUNTEER FIRE COMPANY #1

Gentlemen:




In accordance with the provisions of R.S. 12:262.1, whereby a corporation has failed to file an annual report for three consecutive years, the Secretary of State is directed by law to revoke the Articles of Incorporation.

You are hereby notified that the articles of incorporation and franchise of your corporation will be revoked unless the corporation places itself in good standing. The revocation shall become effective thirty (30) days from the date of this letter.

Please disregard if the corporation has filed its current annual report with the Secretary of State prior to receipt of this notice.

In accordance with R.S. 12:262.1(H), a church which is a member of and in good standing with a statewide church association shall not be subject to revocation. Please notify this office if your corporation falls into this category.

Forms are available upon request from this office by calling (225) 925-4704, or from our website at www.sos.louisiana.gov in the "Corporations Database" section.

Jay Dardenne Secretary of State 		DOMESTIC CORPORATION ANNUAL REPORT & REINSTATEMENT For Period Ending June 19, 2007		 													
Mailing Address Only (INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) 03905160 N GRAND ISLE VOLUNTEER FIRE COMPANY #1 P. O. BOX 550 GRAND ISLE, LA 70358		Registered Office Address in Louisiana (Do Not Use P.O. Box) 100 CHICHIZOLA LANE GRAND ISLE, LA 70358		Federal Tax ID Number <div style="background-color: black; width: 100px; height: 20px;"></div>													
Our records indicate the following registered agents for the corporation. Indicate any changes or deletions below. All agents must have a Louisiana address. Do not use a P. O. Box. A NEW REGISTERED AGENT REQUIRES A NOTARIZED SIGNATURE.																	
<table border="0"> <tr> <td style="width: 50%;"> ORIS J. DUET HWY. 1/GRAND ISLE, LA 70358 </td> <td style="width: 50%; text-align: right;"> <i>Delete</i> </td> </tr> <tr> <td colspan="2"> Aubrey Chaisson 137 Santiny / Grand Isle, LA 70358 </td> </tr> </table>						ORIS J. DUET HWY. 1/GRAND ISLE, LA 70358	<i>Delete</i>	Aubrey Chaisson 137 Santiny / Grand Isle, LA 70358									
ORIS J. DUET HWY. 1/GRAND ISLE, LA 70358	<i>Delete</i>																
Aubrey Chaisson 137 Santiny / Grand Isle, LA 70358																	
I hereby accept the appointment of registered agent(s). <i>Aubrey Chaisson</i> New Registered Agent Signature			Sworn to and subscribed before me on NOTARY NAME MUST BE TYPED OR PRINTED WITH NOTARY # RAY A. SANTINY <i>Ray A. Santiny</i> Notary Signature I.D. # 80550 Date 11/7/07														
This report reflects a maximum of three officers or directors from our records for the corporation. Indicate any changes or deletions below. Include a listing of all names along with each title held and their address. Do not use a P.O. Box. If additional space is needed, attach an addendum.																	
<table border="0"> <tr> <td style="width: 50%;"> LAINÉ LANDRY, SR. WOLF PACK LANE/GRAND ISLE, LA 70358 </td> <td style="width: 50%;"> <i>Delete</i> PRES </td> </tr> <tr> <td> BRUCE BARTHELEMY CHICHIZOLA LANE/GRAND ISLE, LA 70358 </td> <td> <i>Delete</i> SECT </td> </tr> <tr> <td> ELIZABETH DINSMORE SANTINY LANE/GRAND ISLE, LA 70358 </td> <td> <i>changes made</i> TREAS </td> </tr> </table> <table border="0"> <tr> <td style="width: 50%;"> Christopher Santiny 139 Landry/Grand Isle, LA 70358 </td> <td style="width: 50%;"> President </td> </tr> <tr> <td> Elizabeth Dinsmore 180 Capital / Grand Isle, LA 70358 </td> <td> Treas/Secretary </td> </tr> <tr> <td> Aubrey Chaisson 137 Santiny/Grand Isle, LA 70358 </td> <td> Fire Chief </td> </tr> </table>						LAINÉ LANDRY, SR. WOLF PACK LANE/GRAND ISLE, LA 70358	<i>Delete</i> PRES	BRUCE BARTHELEMY CHICHIZOLA LANE/GRAND ISLE, LA 70358	<i>Delete</i> SECT	ELIZABETH DINSMORE SANTINY LANE/GRAND ISLE, LA 70358	<i>changes made</i> TREAS	Christopher Santiny 139 Landry/Grand Isle, LA 70358	President	Elizabeth Dinsmore 180 Capital / Grand Isle, LA 70358	Treas/Secretary	Aubrey Chaisson 137 Santiny/Grand Isle, LA 70358	Fire Chief
LAINÉ LANDRY, SR. WOLF PACK LANE/GRAND ISLE, LA 70358	<i>Delete</i> PRES																
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ELIZABETH DINSMORE SANTINY LANE/GRAND ISLE, LA 70358	<i>changes made</i> TREAS																
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Aubrey Chaisson 137 Santiny/Grand Isle, LA 70358	Fire Chief																
IT IS HEREBY REQUESTED THAT YOU REINSTATE THE ABOVE REFERENCED ENTITY AS OF THE DATE OF RECEIPT OF THIS APPLICATION. (NOTARY NAME MUST BE TYPED OR PRINTED WITH NOTARY #)																	
<i>Aubrey Chaisson</i> Officer Signature and Title			RAY A. SANTINY <i>Ray A. Santiny</i> Notary Signature I.D. # 80550 Date 11/7/07														
To be signed by an officer or director SIGN--> <i>Aubrey Chaisson</i>		Title <i>Officer in Charge</i> <i>Fire Chief</i>		Phone <i>(985) 787 am 11-7-07</i>													
Enclose filing fee of \$ 65.00 Make remittance payable to Secretary of State Do Not Send Cash Do Not Staple web site: www.sos.louisiana.gov		Return by: June 19, 2007 to: Commercial Division P.O. Box 84128 Baton Rouge, LA 70804-9128 Phone (225) 825-4704		CHECK IF NO CHANGE ()													

2007 NOV -8 AM 9:51
 SECRETARY OF STATE

11072007WEB

UNSIGNED REPORTS WILL BE RETURNED

Grand Isle Volunteer Fire Company #1

To: Secretary of State

Re: Annual Report & Reinstatement

Tax ID Number: [REDACTED]

Enclosed is our annual report and reinstatement form with changes made for our company.

Three Officers of Directors (changes)

Christopher Santiny – President

139 Landry Lane / Grand Isle, LA 70358

Elizabeth Dinsmore – Secretary / Treasurer

180 Capital Lane / Grand Isle, LA 70358

Aubrey Chaisson – Officer In Charge / Fire Chief

137 Santiny Lane / Grand Isle, LA 70358

New Registered Agent (changes)

Aubrey Chaisson

137 Santiny Lane / Grand Isle, LA 70358

Payment is enclosed in the amount of \$65.00 with check number 11124

Sincerely,

Elizabeth Dinsmore

Elizabeth Dinsmore

Secretary / Treasurer

Sworn to and subscribed

before me this 2th

day of Nov, 19 2007

Ray A. Santiny

I.O.# 80550 Ex-Officio

Notary Public, Town Clerk

Town of Grand Isle, La.

RAY A. SANTINY

100 Chighizola Lane / PO Box 550 Grand Isle, LA 70358

Office: (985) 787-2777

Fax: (985) 787-3942

Jay Dardenne
SECRETARY OF STATE

State of Louisiana
Secretary of State



07/15/2010

AUBREY CHAISSON
137 SANTINY
GRAND ISLE, LA 70358

COMMERCIAL DIVISION
Uniform Commercial Code
225.922.1193
Fax
225.932.5318
Administrative Services
225.925.4704
Fax
225.932.5317
Corporations
225.925.4704
Fax
225.932.5314

RE: 03905160N 40277813
GRAND ISLE VOLUNTEER FIRE COMPANY #1

Dear Sir or Madam:

In accordance with the provisions of R.S. 12:262.1, whereby a corporation has failed to file an annual report for three consecutive years, the Secretary of State is directed by law to revoke the Articles of Incorporation.

You are hereby notified that the articles of incorporation and franchise of your corporation will be revoked unless the corporation places itself in good standing. The revocation shall become effective thirty (30) days from the date of this letter.

Please disregard if the corporation has filed its current annual report with the Secretary of State prior to receipt of this notice.

In accordance with R. S. 12:262.1(H), a church which is a member of and in good standing with a statewide church association shall not be subject to revocation. Please notify this office if your corporation falls into this category.

Forms are available upon request from this office by calling (225) 925-4704, or from our website at www.sos.louisiana.gov in the "Commercial Database" section.

Sincerely

A handwritten signature in black ink, appearing to read "Jay Dardenne", written over a large, hand-drawn oval shape.

Jay Dardenne

JAY DARDENNE
Secretary of State



DOMESTIC CORPORATION
ANNUAL REPORT & REINSTATEMENT

For Period Ending
6/19/2010



03905160N



2010

Mailing Address Only (INDICATE CHANGES TO THIS ADDRESS IN THIS BOX)

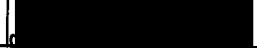
03905160 N
GRAND ISLE VOLUNTEER FIRE COMPANY #1

P. O. BOX 550
GRAND ISLE, LA 70358

(INDICATE CHANGES TO THIS ADDRESS IN THIS BOX)

Registered Office Address in Louisiana
(Do not use P. O. Box)
100 CHIGHIZOLA LANE
GRAND ISLE, LA 70358

Federal Tax ID Number



Our records indicate the following registered agents for the corporation. Indicate any changes or deletions below. All agents must have a Louisiana address. Do not use a P. O. Box.

A NEW REGISTERED AGENT REQUIRES A NOTARIZED SIGNATURE.

AUBREY CHAISSON
137 SANTINY GRAND ISLE, LA 70358

I hereby accept the appointment of registered agent(s).

Aubrey Chaisson

New Registered Agent Signature

Sworn to and subscribed before me on
NOTARY NAME MUST BE TYPED OR PRINTED WITH NOTARY #

Roy A. Santiny
Notary Signature

10-19-10
Date

This report reflects a maximum of three officers or directors from our records for this corporation. Indicate any changes or deletions below. Include a listing of all names along with each title held and their address. Do not use a P. O. Box. If additional space is needed attach an addendum.

CHRISTOPHER SANTINY
139 LANDRY LANE GRAND ISLE, LA 70358

President, Director

ELIZABETH DINSMORE *Valerie Zeringue*
180 CAPITAL LANE GRAND ISLE, LA 70358 *2079 Euclid St Terrytown LA 70056*

~~Secretary~~/Treasurer, Director

AUBREY CHAISSON
137 SANTINY LANE GRAND ISLE, LA 70358

Officer, Director

IT IS HEREBY REQUESTED THAT YOU REINSTATE THE ABOVE REFERENCED ENTITY

AS OF THE DATE OF RECEIPT OF THIS APPLICATION. (NOTARY NAME MUST BE TYPED OR PRINTED WITH NOTARY #)

Valerie Zeringue
Valerie Zeringue Treasurer

Roy A. Santiny
Roy A. Santiny

10-19-10

Officer Signature and Title

Notary Signature

Date

I.D.# 80550

SIGN →

To be signed by an officer or director

Title

Phone

Date

Aubrey Chaisson

Fire Chief

985-787-2777

10/19/10

Signee's address

Grand Isle LA 70358

Email Address

(For Office Use Only)

137 Santiny Ln

gi-fireems@yahoo.com

Enclose filing fee of \$65.00

Return by: 6/19/2010

Make remittance payable to Secretary of State
Do Not Send Cash
Do Not Staple

To: Commercial Division
P. O. Box 94125
Baton Rouge, LA 70804-9125
Phone (225) 925-4704

web site: www.sos.louisiana.gov

DO NOT STAPLE

3

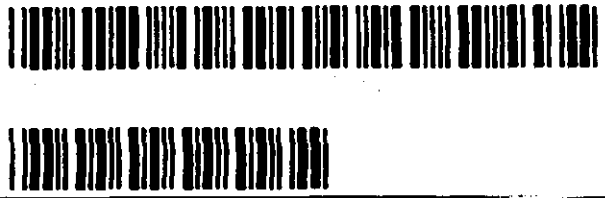
ALL UNSIGNED REPORTS WILL BE RETURNED

W. Fox McKeithen
Secretary of State

DOMESTIC CORPORATION
ANNUAL REPORT



For Period Ending
December 31, 1997



Home Address Only (INDICATE ANY CHANGES BELOW)

03905160 N

GRAND ISLE VOLUNTEER FIRE COMPANY #1
P.O. BOX 281
GRAND ISLE, LA 70358

(INDICATE ANY CHANGES BELOW)

Registered Office Address in Louisiana
(Do Not Use P.O. Box)
P.O. BOX 281
GRAND ISLE, LA 70358

1

*P.O. Box 550
Grand Isle, LA
70358
100 Chisholm Ln.*

Federal Tax ID Number



Our records indicate the following registered agents for the corporation. Indicate any changes or deletions below. All agents must have a Louisiana address. Do not use a P. O. Box. New registered agents require a notarized signature.

MEL F. VEGINA
1500 LAFAYETTE ST. *GI*

ORIS J. DUET
1007 1/2 GRAND ISLE, LA 70358

*CC
1/20/98
H
S
H
JAN 1998*

I hereby accept the appointment of registered agent(s).

Sworn to and subscribed before me on

Our records indicate the following officers or directors for the corporation. Indicate any changes or deletions below. If additional space is needed, attach an addendum. Include addresses. Do not use a P. O. Box. Indicate all offices held by each individual listed.

Pres. - Darrell Lafont, Capital Lane, GI. 400

V-Pres - None

Sec - Jeni Lafont, Aurora Lane, G-3. - 513 Apt. A

Treas - Barbara Wellman, Cott. Lane -> 411

SIGN-->	To be signed by one officer or two directors.	Title	Phone	Date
	<i>[Signature]</i>	President	504-787-2777	12-23-98

Enclose filing fee of \$ 5.00 Make remittance payable to Secretary of State Do Not Send Cash	Return by: May 15, 1998 to: Commercial Division P. O. Box 94125 Baton Rouge, LA 70804-9125 Phone (504) 925-4704	CHECK IF NO CHANGE ()
--	---	---------------------------

*Rec'd
CC # 7120
1/20/99*

W. Fox McKeithen
Secretary of State

DOMESTIC CORPORATION
ANNUAL REPORT

For Period Ending
December 31, 1998



Mailing Address Only

(INDICATE ANY CHANGES BELOW)

03905160 N

6157

GRAND ISLE VOLUNTEER FIRE COMPANY #1
P. O. BOX 550
GRAND ISLE, LA 70358

(INDICATE ANY CHANGES BELOW)
Registered Office Address in Louisiana
(Do Not Use P.O. Box)
100 CHIGHIZOLA LANE
GRAND ISLE, LA 70358

Federal Tax ID Number



Our records indicate the following registered agents for the corporation. Indicate any changes or deletions below. All agents must have a Louisiana address. Do not use a P. O. Box. New registered agents require a notarized signature.

~~NEL F. VEGINA~~
~~1500 LAFAYETTE ST./GRAND ISLE, LA 70358~~ *delete*

ORIS J. DUET
HWY. 1/GRAND ISLE, LA 70358

SECRETARY OF STATE
MAR 29 1999 10:23

I hereby accept the appointment of registered agent(s).

Sworn to and subscribed before me on

Our records indicate the following officers or directors for the corporation. Indicate any changes or deletions below. If additional space is needed, attach an addendum. Include addresses. Do not use a P. O. Box. Indicate all offices held by each individual listed.

- DARRELL LAFONT PRES
400 CAPITAL LANE/GRAND ISLE, LA 70358
- JENI LAFONT SECT
513 AURORA LANE, APT. A/GRAND ISLE, LA 70358
- BARBARA WELLMAN TREAS
411 COTT. LANE/GRAND ISLE, LA 70358

To be signed by one officer or two directors.		Title	Phone	Date
SIGN-->		PRESIDENT		

Enclose filing fee of \$ 5.00
Make remittance payable to Secretary of State
Do Not Send Cash

Return by: May 15, 1999
to: Commercial Division
P. O. Box 94125
Baton Rouge, LA 70804-9125
Phone (504) 925-4704

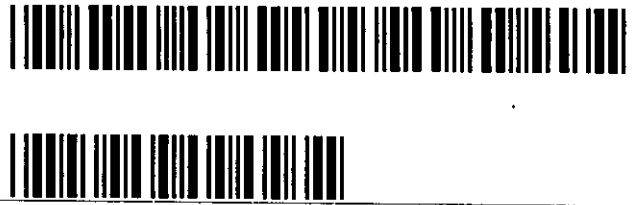
CHECK
IF NO
CHANGE
()

W. Fox McKeithen
Secretary of State



DOMESTIC CORPORATION
ANNUAL REPORT

For Period Ending
 December 31, 1999



Mailing Address Only

(INDICATE ANY CHANGES BELOW)

03905160 N

6294

GRAND ISLE VOLUNTEER FIRE COMPANY #1
 P. O. BOX 550
 GRAND ISLE, LA 70358

(INDICATE ANY CHANGES BELOW)

Registered Office Address in Louisiana
 (Do Not Use P.O. Box)
 100 CHIGHIZOLA LANE
 GRAND ISLE, LA 70358

Federal Tax ID Number



Our records indicate the following registered agents for the corporation. Indicate any changes or deletions below. All agents must have a Louisiana address. Do not use a P. O. Box. New registered agents require a notarized signature.

ORIS J. DUET
 HWY. 1/GRAND ISLE, LA 70358

I hereby accept the appointment of registered agent(s).

Sworn to and subscribed before me on

Our records indicate the following officers or directors for the corporation. Indicate any changes or deletions below. If additional space is needed, attach an addendum. Include addresses. Do not use a P. O. Box. Indicate all offices held by each individual listed.

~~DARRELL LAFONT~~ PRES
 400 CAPITAL LANE/GRAND ISLE, LA 70358

JENI LAFONT SECT
 513 AURORA LANE, APT. A/GRAND ISLE, LA 70358

BARBARA WELLMAN TREAS
 411 COTT. LANE/GRAND ISLE, LA 70358

2000 MAR 22 AM 9:20
 SECRETARY OF STATE

*James Yanner Pres.
 Sentiny Lane / G.I.
 Phyllis Guidry, Sec.
 141 Naecari Lane*

SIGN-->	To be signed by one officer or two directors.	Title	Phone	Date
	<i>Phyllis Guidry</i>	<i>Secretary</i>	<i>224-787-2777</i>	<i>3/17/00</i>

Enclose filing fee of \$ **5.00**
 Make remittance payable to Secretary of State
 Do Not Send Cash
 web site: www.sec.state.la.us

Return by: **May 15, 2000**
 to: Commercial Division
 P.O. Box 94125
 Baton Rouge, LA 70804-9125
 Phone (225) 925-4704

CHECK
 IF NO
 CHANGE
 ()

W. Fox McKeithen
Secretary of State



DOMESTIC CORPORATION
ANNUAL REPORT

For Period Ending
December 31, 2000



Mailing Address Only (INDICATE ANY CHANGES BELOW)

03905160 N 6610
GRAND ISLE VOLUNTEER FIRE COMPANY #1
P. O. BOX 550
GRAND ISLE, LA 70358

(INDICATE ANY CHANGES BELOW)
Registered Office Address in Louisiana
(Do Not Use P.O. Box)
100 CHIGHIZOLA LANE
GRAND ISLE, LA 70358

Federal Tax ID Number



Our records indicate the following registered agents for the corporation. Indicate any changes or deletions below. All agents must have a Louisiana address. Do not use a P. O. Box. New registered agents require a notarized signature.

ORIS J. DUET
HWY. 1/GRAND ISLE, LA 70358

SECRETARY OF STATE
2001 MAR 22 AM 9:11

I hereby accept the appointment of registered agent(s).

Sworn to and subscribed before me on

Our records indicate the following officers or directors for the corporation. Indicate any changes or deletions below. If additional space is needed, attach an addendum. Include addresses. Do not use a P. O. Box. Indicate all offices held by each individual listed.

JAMES YANNER PRES
SANTINY LANE/GRAND ISLE, LA 70358
PHYLLIS GUIDRY SECT
141 NACCARI LANE/GRAND ISLE, LA 70358
BARBARA WELLMAN TREAS
411 COTT LANE/GRAND ISLE, LA 70358

To be signed by one officer or two directors.

SIGN →

Kelly Bes...

Title

Phone

Date

Enclose filing fee of \$ **5.00**
Make remittance payable to Secretary of State
Do Not Send Cash
web site: www.sec.state.la.us

Return by: **May 15, 2001**

to: **Commercial Division**
P.O. Box 94125
Baton Rouge, LA 70804-9125
Phone (225) 925-4704

CHECK
IF NO
CHANGE

(✓)

W. Fox McKeithen
Secretary of State



DOMESTIC CORPORATION
ANNUAL REPORT

For Period Ending
 June 19, 2002



Mailing Address Only (INDICATE ANY CHANGES BELOW)
 03905160 N 217
GRAND ISLE VOLUNTEER FIRE COMPANY #1
 P. O. BOX 550
 GRAND ISLE, LA 70358

(INDICATE ANY CHANGES BELOW)
 Registered Office Address in Louisiana
 (Do Not Use P.O. Box)
 100 CHIGHIZOLA LANE
 GRAND ISLE, LA 70358

Federal Tax ID Number
 [REDACTED]

Our records indicate the following registered agents for the corporation. Indicate any changes or deletions below. All agents must have a Louisiana address. Do not use a P. O. Box. New registered agents require a notarized signature.

ORIS J. DUET
 HWY. 1/GRAND ISLE, LA 70358

I hereby accept the appointment of registered agent(s).
Laine Landry Sr.
100 Chughizola Lane
Grand Isle, LA 70358

Sworn to and subscribed before me on _____

Our records indicate the following officers or directors for the corporation. Indicate any changes or deletions below. If space is needed for additional officers/directors, attach an addendum. Include addresses. Do not use a P.O. Box. Indicate all offices held by each individual listed.

JAMES YANNER PRES
 SANTINY LANE/GRAND ISLE, LA 70358

PHYLLIS GUIDRY SECT
 141 NACCARI LANE/GRAND ISLE, LA 70358

BARBARA WELLMAN TREAS
 411 COTT. LANE/GRAND ISLE, LA 70358

NOTE: EFFECTIVE AUGUST 15, 2001, ACT 1187 OF THE 2001 REGULAR SESSION CHANGED THE ANNUAL REPORT DUE DATE. REPORTS ARE NOW DUE ON THE ANNIVERSARY DATE OF INCORPORATION.

Laine Landry Sr
 Wolf Pack Lane / Grand Isle, LA 70358 - President

Bruce Barthelmy
 Chughizola Lane / Grand Isle, LA 70358 - SECT.

Elizabeth A. Dinsmore
 Santiny Lane / Grand Isle, LA 70358 - Treas.




	To be signed by an officer or director.	Title	Phone	Date
SIGN-->	Elizabeth A. Dinsmore	Office manager Treas.	985-787-2200	6/10/02

Enclose filing fee of \$ **5.00**
 Make remittance payable to Secretary of State
 Do Not Send Cash
 web site: www.sec.state.la.us

Return by: **June 19, 2002**
 to: **Commercial Division**
P.O. Box 94125
Baton Rouge, LA 70804-9125
Phone (225) 925-4704

DO NOT STAPLE

CHECK IF NO CHANGE
 ()

Jay Dardenne Secretary of State 		DOMESTIC CORPORATION ANNUAL REPORT & REINSTATEMENT For Period Ending June 19, 2007		 							
Mailing Address Only (INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) 03905160 N GRAND ISLE VOLUNTEER FIRE COMPANY #1 P. O. BOX 550 GRAND ISLE, LA 70358		(INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) Registered Office Address in Louisiana (Do Not Use P.O. Box) 100 CHICHIZOLA LANE GRAND ISLE, LA 70358		Federal Tax ID Number <div style="background-color: black; width: 100px; height: 20px;"></div>							
Our records indicate the following registered agents for the corporation. Indicate any changes or deletions below. All agents must have a Louisiana address. Do not use a P. O. Box. A NEW REGISTERED AGENT REQUIRES A NOTARIZED SIGNATURE.											
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"> ORIS J. DUET HWY. 1/GRAND ISLE, LA 70358 </td> <td style="width: 50%; text-align: right;"> <i>Delete</i> </td> </tr> <tr> <td colspan="2"> Aubrey Chaisson 137 Santiny / Grand Isle, LA 70358 </td> </tr> </table>						ORIS J. DUET HWY. 1/GRAND ISLE, LA 70358	<i>Delete</i>	Aubrey Chaisson 137 Santiny / Grand Isle, LA 70358			
ORIS J. DUET HWY. 1/GRAND ISLE, LA 70358	<i>Delete</i>										
Aubrey Chaisson 137 Santiny / Grand Isle, LA 70358											
I hereby accept the appointment of registered agent(s). <i>Aubrey Chaisson</i> New Registered Agent Signature			Sworn to and subscribed before me on NOTARY NAME MUST BE TYPED OR PRINTED WITH NOTARY # RAY A. SANTINY <i>Ray A. Santiny</i> Notary Signature I.D. # 80550 Date 11/7/07								
This report reflects a maximum of three officers or directors from our records for the corporation. Indicate any changes or deletions below. Include a listing of all names along with each title held and their address. Do not use a P.O. Box. If additional space is needed, attach an addendum.											
<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"> LAINÉ LANDRY, SR. <i>Delete</i> WOLF PACK LANE/GRAND ISLE, LA 70358 PRES </td> <td style="width: 50%;"> Christopher Santiny President 139 Landry/Grand Isle, LA 70358 </td> </tr> <tr> <td> BRUCE BARTHELEMY <i>Delete</i> CHICHIZOLA LANE/GRAND ISLE, LA 70358 SECT </td> <td> Elizabeth Dinsmore Treas/Secretary 180 Capital / Grand Isle, LA 70358 </td> </tr> <tr> <td> ELIZABETH DINSMORE <i>changes made</i> SANTINY LANE/GRAND ISLE, LA 70358 TREAS </td> <td> Aubrey Chaisson Fire Chief 137 Santiny/Grand Isle, LA 70358 </td> </tr> </table>						LAINÉ LANDRY, SR. <i>Delete</i> WOLF PACK LANE/GRAND ISLE, LA 70358 PRES	Christopher Santiny President 139 Landry/Grand Isle, LA 70358	BRUCE BARTHELEMY <i>Delete</i> CHICHIZOLA LANE/GRAND ISLE, LA 70358 SECT	Elizabeth Dinsmore Treas/Secretary 180 Capital / Grand Isle, LA 70358	ELIZABETH DINSMORE <i>changes made</i> SANTINY LANE/GRAND ISLE, LA 70358 TREAS	Aubrey Chaisson Fire Chief 137 Santiny/Grand Isle, LA 70358
LAINÉ LANDRY, SR. <i>Delete</i> WOLF PACK LANE/GRAND ISLE, LA 70358 PRES	Christopher Santiny President 139 Landry/Grand Isle, LA 70358										
BRUCE BARTHELEMY <i>Delete</i> CHICHIZOLA LANE/GRAND ISLE, LA 70358 SECT	Elizabeth Dinsmore Treas/Secretary 180 Capital / Grand Isle, LA 70358										
ELIZABETH DINSMORE <i>changes made</i> SANTINY LANE/GRAND ISLE, LA 70358 TREAS	Aubrey Chaisson Fire Chief 137 Santiny/Grand Isle, LA 70358										
IT IS HEREBY REQUESTED THAT YOU REINSTATE THE ABOVE REFERENCED ENTITY AS OF THE DATE OF RECEIPT OF THIS APPLICATION. (NOTARY NAME MUST BE TYPED OR PRINTED WITH NOTARY #)											
<i>Aubrey Chaisson</i> Officer Signature and Title			RAY A. SANTINY <i>Ray A. Santiny</i> Notary Signature I.D. # 80550 Date 11/7/07								
To be signed by an officer or director SIGN--> <i>Aubrey Chaisson</i>		Title <i>Officer in Charge</i> <i>Fire Chief</i>		Phone <i>(985) 787 am 11-7-07</i>							
Enclose filing fee of \$ 65.00 Make remittance payable to Secretary of State Do Not Send Cash Do Not Staple web site: www.sos.louisiana.gov		Return by: June 19, 2007 to: Commercial Division P.O. Box 84128 Baton Rouge, LA 70804-9128 Phone (225) 825-4704		CHECK IF NO CHANGE ()							

2007 NOV -8 AM 9:51
 SECRETARY OF STATE

11072007WEB

UNSIGNED REPORTS WILL BE RETURNED

Grand Isle Volunteer Fire Company #1

To: Secretary of State

Re: Annual Report & Reinstatement

Tax ID Number: XXXXXXXXXX

Enclosed is our annual report and reinstatement form with changes made for our company.

Three Officers of Directors (changes)

Christopher Santiny – President

139 Landry Lane / Grand Isle, LA 70358

Elizabeth Dinsmore – Secretary / Treasurer

180 Capital Lane / Grand Isle, LA 70358

Aubrey Chaisson – Officer In Charge / Fire Chief

137 Santiny Lane / Grand Isle, LA 70358

New Registered Agent (changes)

Aubrey Chaisson

137 Santiny Lane / Grand Isle, LA 70358

Payment is enclosed in the amount of \$65.00 with check number 11124

Sincerely,

Elizabeth Dinsmore
Elizabeth Dinsmore
Secretary / Treasurer

Sworn to and subscribed

before me this 2th

day of Nov, 19 2007

Ray A. Santiny

I.O.#80550 Ex-Officio

Notary Public, Town Clerk

Town of Grand Isle, La.

RAY A. SANTINY

100 Chighizola Lane / PO Box 550 Grand Isle, LA 70358

Office: (985) 787-2777

Fax: (985) 787-3942

JAY DARDENNE
Secretary of State



DOMESTIC CORPORATION
ANNUAL REPORT & REINSTATEMENT

For Period Ending
6/19/2010



03905160N



2010

Mailing Address Only (INDICATE CHANGES TO THIS ADDRESS IN THIS BOX)

03905160 N
GRAND ISLE VOLUNTEER FIRE COMPANY #1

P. O. BOX 550
GRAND ISLE, LA 70358

(INDICATE CHANGES TO THIS ADDRESS IN THIS BOX)

Registered Office Address in Louisiana
(Do not use P. O. Box)
100 CHIGHIZOLA LANE
GRAND ISLE, LA 70358

Federal Tax ID Number

Our records indicate the following registered agents for the corporation. Indicate any changes or deletions below. All agents must have a Louisiana address. Do not use a P. O. Box.

A NEW REGISTERED AGENT REQUIRES A NOTARIZED SIGNATURE.

AUBREY CHAISSON
137 SANTINY GRAND ISLE, LA 70358

I hereby accept the appointment of registered agent(s).

Aubrey Chaisson

New Registered Agent Signature

Sworn to and subscribed before me on
NOTARY NAME MUST BE TYPED OR PRINTED WITH NOTARY #

Roy A. Santiny

Notary Signature

10-19-10

Date

This report reflects a maximum of three officers or directors from our records for this corporation. Indicate any changes or deletions below. Include a listing of all names along with each title held and their address. Do not use a P. O. Box. If additional space is needed attach an addendum.

CHRISTOPHER SANTINY
139 LANDRY LANE GRAND ISLE, LA 70358

President, Director

ELIZABETH DINSMORE *Valerie Zeringue*
180 CAPITAL LANE GRAND ISLE, LA 70358 *2079 Euclid St Terrytown LA 70056*

~~Secretary~~/Treasurer, Director

AUBREY CHAISSON
137 SANTINY LANE GRAND ISLE, LA 70358

Officer, Director

IT IS HEREBY REQUESTED THAT YOU REINSTATE THE ABOVE REFERENCED ENTITY

AS OF THE DATE OF RECEIPT OF THIS APPLICATION. (NOTARY NAME MUST BE TYPED OR PRINTED WITH NOTARY #)

Valerie Zeringue

Roy A. Santiny

Valerie Zeringue Treasurer

Roy A. Santiny

10-19-10

Officer Signature and Title

Notary Signature

Date

I.D.# 80550

SIGN →

To be signed by an officer or director

Title

Phone

Date

Aubrey Chaisson

Fire Chief

985-787-2777

10/19/10

Signee's address

Grand Isle LA 70358

Email Address

(For Office Use Only)

137 Santiny Ln

gi-fireems@yahoo.com

Enclose filing fee of \$65.00

Return by: 6/19/2010

Make remittance payable to Secretary of State
Do Not Send Cash
Do Not Staple




To: Commercial Division
P. O. Box 94125
Baton Rouge, LA 70804-9125
Phone (225) 925-4704

web site: www.sos.louisiana.gov

DO NOT STAPLE

3

ALL UNSIGNED REPORTS WILL BE RETURNED

Tom Schedler Secretary of State 	DOMESTIC CORPORATION ANNUAL REPORT For Period Ending 6/19/2013	 03905160N  2013
Mailing Address Only (INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) 03905160 N GRAND ISLE VOLUNTEER FIRE COMPANY #1 P. O. BOX 550 GRAND ISLE, LA 70358	1	(INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) Registered Office Address in Louisiana (Do not use P. O. Box) 100 CHIGHIZOLA LANE GRAND ISLE, LA 70358 <div style="border: 1px solid black; width: 100px; height: 20px; margin-left: auto; margin-right: auto;">Federal Tax ID Number</div>
Our records indicate the following registered agents for the corporation. Indicate any changes or deletions below. All agents must have a Louisiana address. Do not use a P. O. Box. A NEW REGISTERED AGENT REQUIRES A NOTARIZED SIGNATURE. AUBREY CHAISSON 137 SANTINY GRAND ISLE, LA 70358		
I hereby accept the appointment of registered agent(s).	Sworn to and subscribed before me on NOTARY NAME MUST BE TYPED OR PRINTED WITH NOTARY # <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">New Registered Agent Signature</div> <div style="width: 45%;">Notary Signature</div> </div> <div style="display: flex; justify-content: flex-end; width: 45%;">Date</div>	
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CHRISTOPHER SANTINY 139 LANDRY LANE GRAND ISLE, LA 70358 ANTHONY ARMAND 108 WOLFE PACK GRAND ISLE, LA 70358 KEELAND CHERAMIE 162 IRIS LN GRAND ISLE, LA 70358	President, Director Vice-President Secretary	
The filing of a false public record, with the knowledge of its falsity, is a crime, subjecting the filer to the fine or imprisonment or both under R.S. 14:133.		
SIGN →	To be signed by an officer or director SAMANTHA SANTINY (SIGNED ELECTRONICALLY) Signee's address	Title Phone Date 06/17/2013
	Email Address gifire1@yahoo.com	(For Office Use Only)
Enclose filing fee of \$5.00 Make remittance payable to Secretary of State Do Not Send Cash Do Not Staple web site: www.sos.louisiana.gov		Return by: 6/19/2013 To: Commercial Division P. O. Box 94125 Baton Rouge, LA 70804-9125 Phone (225) 925-4704
DO NOT STAPLE		4

ALL UNSIGNED REPORTS WILL BE RETURNED




**Annual Report Supplemental Page
for Period Ending 6/19/2013**

Charter Number : 03905160N

Charter Name: GRAND ISLE VOLUNTEER FIRE COMPANY #1

Additional Officers

WILLIAM BTYANT Officer, Treasurer
170 APRICOT GRAND ISLE, LA 70358

Tom Schedler Secretary of State 	DOMESTIC CORPORATION ANNUAL REPORT For Period Ending 6/19/2016	 03905160N  2016												
Mailing Address Only (INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) 03905160 N GRAND ISLE VOLUNTEER FIRE COMPANY #1 P. O. BOX 550 GRAND ISLE, LA 70358	1	(INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) Registered Office Address in Louisiana (Do not use P. O. Box) 100 CHIGHIZOLA LANE GRAND ISLE, LA 70358 Federal Tax ID Number												
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I hereby accept the appointment of registered agent(s). SIGNED ELECTRONICALLY (SEE ATTACHED.) New Registered Agent Signature	Sworn to and subscribed before me on NOTARY NAME MUST BE TYPED OR PRINTED WITH NOTARY # <table style="width:100%; border: none;"> <tr> <td style="width:60%; border: none;">Notary Signature</td> <td style="width:40%; border: none;">Date</td> </tr> </table>		Notary Signature	Date										
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CHRISTOPHER SANTINY 139 LANDRY LANE GRAND ISLE, LA 70358 ANTHONY ARMAND 108 WOLFE PACK GRAND ISLE, LA 70358 WILLIAM BTYANT 170 APRICOT GRAND ISLE, LA 70358	President, Director Vice-President Officer, Treasurer													
The filing of a false public record, with the knowledge of its falsity, is a crime, subjecting the filer to the fine or imprisonment or both under R.S. 14:133.														
SIGN →	To be signed by an officer or director Keeland Cheramie (SIGNED ELECTRONICALLY) Signee's address	<table style="width:100%; border: none;"> <tr> <td style="width:30%; border: none;">Title</td> <td style="width:30%; border: none;">Phone</td> <td style="width:40%; border: none;">Date</td> </tr> <tr> <td style="border: none;">Asst. Fire Chief</td> <td style="border: none;"></td> <td style="border: none;">06/08/2016</td> </tr> <tr> <td colspan="2" style="border: none;">Email Address</td> <td style="border: none;">(For Office Use Only)</td> </tr> <tr> <td colspan="2" style="border: none;">gifd971@yahoo.com</td> <td style="border: none;"></td> </tr> </table>	Title	Phone	Date	Asst. Fire Chief		06/08/2016	Email Address		(For Office Use Only)	gifd971@yahoo.com		
Title	Phone	Date												
Asst. Fire Chief		06/08/2016												
Email Address		(For Office Use Only)												
gifd971@yahoo.com														
Enclose filing fee of \$10.00 Make remittance payable to Secretary of State Do Not Send Cash Do Not Staple web site: www.sos.louisiana.gov		Return by: 6/19/2016 To: Commercial Division P. O. Box 94125 Baton Rouge, LA 70804-9125 Phone (225) 925-4704												
DO NOT STAPLE		3												

UNSIGNED REPORTS WILL BE RETURNED






Agent Affidavit and Acknowledgement of Acceptance

Charter Number: 03905160N




Charter Name: GRAND ISLE VOLUNTEER FIRE COMPANY #1

The agent / agents listed below accept the appointment of registered agent for and on behalf of the Charter Name above.




Date Responded	Agent(s)	Agent(s) Electronic Signature
06/17/2016	KEELAND CHERAMIE	KEELAND CHERAMIE

Tom Schedler Secretary of State 	DOMESTIC CORPORATION ANNUAL REPORT For Period Ending 6/19/2017	 03905160N  2017
Mailing Address Only (INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) 03905160 N GRAND ISLE VOLUNTEER FIRE COMPANY #1 P. O. BOX 550 GRAND ISLE, LA 70358	1	(INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) Registered Office Address in Louisiana (Do not use P. O. Box) 100 CHIGHIZOLA LANE GRAND ISLE, LA 70358 Federal Tax ID Number
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ANTHONY ARMAND 108 WOLFE PACK GRAND ISLE, LA 70358 WILLIAM BTYANT 170 APRICOT GRAND ISLE, LA 70358	President Officer, Treasurer	
The filing of a false public record, with the knowledge of its falsity, is a crime, subjecting the filer to the fine or imprisonment or both under R.S. 14:133.		
SIGN →	To be signed by an officer or director Keeland Cheramie (SIGNED ELECTRONICALLY) Signee's address	Title Asst. Fire Chief Phone Date 06/12/2017
	Email Address gifd971@yahoo.com	(For Office Use Only)
Enclose filing fee of \$10.00 Make remittance payable to Secretary of State Do Not Send Cash Do Not Staple web site: www.sos.louisiana.gov		Return by: 6/19/2017 To: Commercial Division P. O. Box 94125 Baton Rouge, LA 70804-9125 Phone (225) 925-4704
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UNSIGNED REPORTS WILL BE RETURNED

R. Kyle Ardoin Secretary of State 	DOMESTIC CORPORATION ANNUAL REPORT For Period Ending 6/19/2018	 03905160N  2018
Mailing Address Only (INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) 03905160 N GRAND ISLE VOLUNTEER FIRE COMPANY #1 P. O. BOX 550 GRAND ISLE, LA 70358	1	(INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) Registered Office Address in Louisiana (Do not use P. O. Box) 100 CHIGHIZOLA LANE GRAND ISLE, LA 70358 Federal Tax ID Number
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ANTHONY ARMAND 108 WOLFE PACK GRAND ISLE, LA 70358 WILLIAM BYANT 170 APRICOT GRAND ISLE, LA 70358	President Officer, Treasurer	
The filing of a false public record, with the knowledge of its falsity, is a crime, subjecting the filer to the fine or imprisonment or both under R.S. 14:133.		
SIGN →	To be signed by an officer or director Keeland Cheramie (SIGNED ELECTRONICALLY) Signee's address	Title Asst. Fire Chief Phone Date 05/21/2018
		Email Address gifd971@yahoo.com (For Office Use Only)
Enclose filing fee of \$10.00 Make remittance payable to Secretary of State Do Not Send Cash Do Not Staple web site: www.sos.louisiana.gov		Return by: 6/19/2018 To: Commercial Division P. O. Box 94125 Baton Rouge, LA 70804-9125 Phone (225) 925-4704
DO NOT STAPLE		2

UNSIGNED REPORTS WILL BE RETURNED

R. Kyle Ardoin Secretary of State 	DOMESTIC CORPORATION ANNUAL REPORT For Period Ending 6/19/2019	 03905160N  2019	
Mailing Address Only (INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) 03905160 N GRAND ISLE VOLUNTEER FIRE COMPANY #1 P. O. BOX 550 GRAND ISLE, LA 70358	1	(INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) Registered Office Address in Louisiana (Do not use P. O. Box) 100 CHIGHIZOLA LANE GRAND ISLE, LA 70358 Federal Tax ID Number	
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DAVID CANTRELLE 100 CHIGHIZOLA LANE GRAND ISLE, LA 70358	President		
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SIGN →	To be signed by an officer or director KEELAND CHERAMIE (SIGNED ELECTRONICALLY) Signee's address	Title ASST. FIRE CHIEF Email Address ON FILE	Phone Date 09/13/2019 (For Office Use Only)
Enclose filing fee of \$10.00 Make remittance payable to Secretary of State Do Not Send Cash Do Not Staple web site: www.sos.louisiana.gov		Return by: 6/19/2019 To: Commercial Division P. O. Box 94125 Baton Rouge, LA 70804-9125 Phone (225) 925-4704	1
DO NOT STAPLE			

UNSIGNED REPORTS WILL BE RETURNED

R. Kyle Ardoin Secretary of State 	DOMESTIC CORPORATION ANNUAL REPORT For Period Ending 6/19/2020	 03905160N  2020		
Mailing Address Only (INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) 03905160 N GRAND ISLE VOLUNTEER FIRE COMPANY #1 P. O. BOX 550 GRAND ISLE, LA 70358	1	(INDICATE CHANGES TO THIS ADDRESS IN THIS BOX) Registered Office Address in Louisiana (Do not use P. O. Box) 100 CHIGHIZOLA LANE GRAND ISLE, LA 70358 Federal Tax ID Number		
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SIGN →	To be signed by an officer or director Keeland cheramie (SIGNED ELECTRONICALLY) Signee's address	Title Asst. Fire Chief	Phone	Date 01/06/2021
		Email Address ON FILE		(For Office Use Only)
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				1

UNSIGNED REPORTS WILL BE RETURNED

GIVFC Constitution & Bylaws



CONSTITUTION & BY - LAWS

GRAND ISLE VOLUNTEER FIRE
CO. #1

GRAND ISLE , LA.

REVISED 11 / 07 / 00

REVISED 09 / 16 / 03

REVISED 06 / 25 / 07

REVISED 12 / 07

REVISED 03 / 16 / 10

REVISED 10 / 19 / 10

REVISED 04/07/2011

ARTICLE 1-NAME AND OBJECT

SECTION 1- THE COMPANY NAME OF TH ORGANIZATION SHALL BE:
GRAND ISLE VOL. FIRE COMPANY

SECTION 2 – THE OBJECTIVE OF THE ORGANIZATION SHALL BE THE
PROTECTION OF LIFE AND PROPERTY FROM AND DURING FIRES AND
RECUES OCCURING IN THAT SECTION OF THE ELEVATION WARD OF
JEFFERSON PARISH. BOUNDING BY AND INCLUDING GRAND ISLE AND
CHENIERE TO THE PARISH LINE.

3A – GRAND ISLE FIRE TRUCK AND DUTY FIREMAN MUST REMAIN ON
ISLAND IN CASE OF FIRES. UNLESS CHIEF APPROVES THAT DUTY FIRE-
MAN CAN GO FOR MUTUAL AIS ASSISTANCE.

3B – SEE ATTACHED LETTER OF WRITTEN MUTUAL AGREEMENT

ARTICLEII – MOTTO AND COLORS

SECION 1 – THE MOTTO OF THIS COMPANY SHALL BE : EVER ALERT

SECTION 2 – THE COLORS OF THIS COMPANY SHALL BE : BLUE AND
YELLOW

ARTICLE III – MEMBERSHIP

SECTION 1 – (ONLY TO ACTIVE MEMBERS) ANY PERSON 18 OR OLDER OF
GOOD CHARACTER RESIDING WITHIN THE LIMITS DET FORTH IN ARTICLE
1, SECTION 2. BEING DUTY SPONSERED BY TWO MEMBERS IN GOOD
STANDING. AFTER TURNING IN AN APPLICATION AND FEE OF \$6.00, WILL
BE VOTED ON AT A LEGALLY CONSTITUTED BOARD MEETING, AND IF
APPROVED BY MAJORITY VOTE WILL BE NOTIFIED BY TH DECRETARY.
THE APPLICANT FEE WILL BE REFUNDED FOR MEMBERSHIP IF DENIED.
IF ACCEPTED AS A MEMBER, THE FEE SHALL APPLY AS DUES.

SECTION 2 - ANY MEMBER SHALL PARTICIPATE IN ALL BENEFITS OF THE COMPANY. EXCEPT AS SPECIFICALLY PROHIBITED ELSEWHERE IN THESE BY - LAWS.

SECTION 3 - THERE SHALL BE FIVE CLASSES OF MEMBERS : ACTIVE, INACTIVE, HONORARY, LIFETIME, AND EXEMPT.

SECTION 4A - ACTIVE MEMBERS : ARE DUES PAYING MEMBERS WHO ACTIVELY PARTICIPATE IN THE AFFAIRS OF THE COMPANY. SUCH AS : MAKING 15 CALLS PER YEAR AT FIRES AND RESCUE OPERATIONS. AN ACTIVE MEMBER MUST MAKE 12 OUT - OF - 16 REGULAR MEETINGS IN THE FOUR YEAR TERM, AND ATTEND A MINIMUM OF 50 HOURS OF TRAINING PER YEAR IN THE FOUR YEAR TERM. ANY MEMBER OF THE COMPANY EXCEPT FOR GOOD REASON SHALL CEASE TO BE AN ACTIVE MEMBER.

SECTION 4B - INACTIVE MEMBERS : ARE DUES PAYING MEMBERS THAT DO NOT ACTIVELY PARTICIPATE IN THE AFFAIRS OF THE COMPANY.

SECTION 4C - HONORARY MEMBERS : CAN BE RESTORED ON ANY PERSON BY A MAJORITY VOTE OF THE MEMBERSHIP AT A LEGALLY CONSTITUTED BOARD MEETING. HONORARY MEMBERS ARE NOT ENTITLED TO VOTING PRIVILAGES.

SECTION 4D - LIFETIME MEMBERS : MAY BE GIVEN TO ANY REGULAR MEMBER BY A MAJORITY VOTE AT ANY BOARD MEETING. THE REQUIREMENTS BEING THAT PROPOSED LIFETIME MEMBER BE A REGULAR MEMBER WITH 25 CONSECUTIVE YEARS OF SERVICE RENDERED TO THE COMPANY. LIFETIME MEMBERS ARE EXEMPT FROM PAYING DUES. LIFETIME MEMBERS MAY BE AN INACTIVE OR AN ACTIVE MEMBER, AND STILL HAVE VOTING PRIVILAGES.

SECTION 4E - EXEMPT MEMBERS : THE PAYMENT OF DUES OF ANY MEMBER ENTERING THE ARMED FORCES OF THE MERCHANT MARINES OF THE UNITED STATES SHALL BE WAIVED FOR THE TIME OF THIS SERVICE AND SIX MONTHS AFTER THE HONORABLE DISCHARGE OF SAID MEMBER. ACTIVE MEMBERS WHO HAVE REACHED THE AGE OF SIXTY - FIVE SHALL BE EXEMPTING FROM THE PAYMENT OF DUES.

SECTION 5 - ANY MEMBER WHO ON ACCOUNT OF SICKNESS OR INJURY. NOT DUE TO HIS / HER OWN MISCONDUCT, AND SHALL BE PREVENTED FROM EARNING HIS / HER LIVELYHOOD MAY APPLY FOR SUSPENSION OF DUES. WITHOUT PREJUDICE TO HIS / HER STANDING. UNTIL SUCH TIME AS WILL PERMIT HIM / HER TO MEET HIS / HER ACCURED OBLIGATION TO THE COMPANY.

SECTION 6 - ANY MEMBER WHO MOVES HIS / HER HOME FROM GRAND ISLE OR CHENIERE OF JEFFERSON PARISH WITHOUT DISPOSING OF HIS / HER REAL ESTATE THEREIN, MAY IF HE / SHE DESIRES, RETAIN HIS / HER ACTIVE STANDING IN THE COMPANY.

ARTICLE IV - VOTING MEMBERSHIP REQUIREMENTS

SECTION 1 - A MEMBER MUST BE IN GOOD STANDING AND AN ACTIVE MEMBER FOR NOT LESS THAN TWO YEARS AFTER ATTENDING THE FIRST MEETING. SUBSEQUENT TO BEING ADMITTED AS A MEMBER OF THE COMPANY, BEFORE BEING ELIGIBLE TO VOTE ON ORDINARY BUSINESS OF THE COMPANY.

SECTION 2 - A MEMBER MUST BE PRESENT AT A MEETING TO CAST A BALLOT.

SECTION 3 - ONLY MEMBERS WHO HAVE BEEN GIVEN CREDIT FOR ATTENDING TEN OR MORE MEETINGS DURING THE FOUR YEAR TERM WILL HAVE THE PRIVILEGE OF VOTING ON THE ELECTION OF ADMINISTRATIVE POSITIONS . (FOR THE PURPOSE OF COMPUTING MEETING ATTENDANCE AND IN ORDER FOR THE SECRETARY TO COMPLY WITH ARTICLE XIV, SECTION 3). THE FOUR YEAR TERM WILL BE FROM FEBRUARY 2009 THRU NOVEMBER 2012.

ARTICLE V - DUTIES OF MEMBERS

SECTION 1 - ACTIVE MEMBERS SHALL RESPOND PROMPTLY TO ANY FIRE ALARM UNLESS PREVENTED BY CIRCUMSTANCES BEYOND THEIR CONTROL.

SECTION 2 - ACTIVE MEMBERS SHALL OBEY THE ORDERS OF THEIR OFFICERS.

SECTION 3 - REGULAR MEMBERS SHALL ATTEND PROMPTLY ALL REGULAR AND SPECIAL MEETINGS, UNLESS PREVENTED BY CIRCUMSTANCES BEYOND THEIR CONTROL.

SECTION 4 - AT MEETINGS, MEMBERS SHALL FOLLOW PARLIAMENTARY PROCEDURE, AND REFRAIN FROM LETTING PERSONAL DIFFERENCES ENTER INTO DISCUSSIONS OF DEBATE.

SECTION 5 - ANY REGULAR MEMBER WHO FAILED TO PAY HIS / HER DUES FOR MORE THAN THREE MONTHS SHALL AUTOMATICALLY AND WITHOUT FURTHER NOTICE OR ACTION BE DROPPED FROM THE MEMBERSHIP ROLLS.

ARTICLE VI - MEETINGS

SECTION 1 - REGULAR MEETINGS SHALL BE HELD ON THE THIRD TUESDAY OF THE MONTHS OF FEBRUARY, MAY, AUGUST, AND NOVEMBER WITH A SPECIAL MEETING SCHEDULED FOR DECEMBER 2012 TO HOLD THE ELECTION OF OFFICERS.

SECTION 2 - SPECIAL MEETINGS MAY BE CALLED BY THE PRESIDENT AT ANY TIME. ANY SIX MEMBERS IN GOOD STANDING MAY UPON REQUEST OR AT A REGULAR MEETING AND STATING THE OBJECT OF SAID SPECIAL MEETING, CALL FOR A SPECIAL MEETING OF THE MEMBERSHIP. FOUR OF SIX MEMBERS REQUESTING THE SPECIAL MEETING MUST BE PRESENT IN ORDER TO HOLD SUCH MEETING. NO OTHER BUSINESS SHALL BE TRANSACTED.

SECTION 3 - THE ELECTION OF OFFICERS WILL BE HELD AT THE SPECIAL SCHEDULED MEETING IN DECEMBER 2012. THE MEMBERS WILL BE GIVEN NOT LESS THAN THIRTY DAYS NOTICE OF THE COMING ELECTION.

SECTION 4 - THE FIRE - CHIEF SHALL APPOINT AN ELECTION COMMITTEE TO RUN THE UP-COMING OFFICERS ELECTION. A COMPLETE LIST OF THE MEMBERS ELIGIBLE TO HOLD OFFICE WILL BE AVAILABLE AT THE END OF THE NOVEMBER 2012 MEETING, AND EVERY FOUR YEARS THEREAFTER.

SECTION 5 - OFFICERS OF THE ENSURING YEAR, SHALL TAKE OFFICE AT THE JANUARY INSTALLATION.

SECTION 6 - FIVE MEMBERS IN GOOD STANDING SHALL CONSTITUTE A QUORUM AT THE BOARD MEETING.

SECTION 7 - ANY OLD OR NEW BUSINESS BROUGHT - UP AT THE SCHEDULED GENERAL MEETING WILL BE BROUGHT TO THE BOARD-OF-DIRECTORS FOR DISCUSSION AND VOTING. THE RESULTS OF THE VOTE WILL BE ADMINISTRATED AT THE NEXT SCHEDULED MEETING.

SECTION 8 - IF ANY DISORDERLY CONDUCT HAPPENS DURING THE GENERAL MEETING, THE PRESIDENT AND / OR CHIEF HAS THE RIGHT TO REPREMAND ANY SUCH INDIVIDUAL AT THE TIME OF ACTION, AND RESTORE ORDER TO THE MEETING. THE INDIVIDUAL STATUS WILL THEN BE BROUGHT - UP TO THE BOARD-OF-DIRECTORS FOR FUTURE STATUS WITH THE COMPANY.

ARTICLE VII - DUES

SECTION 1 - THE LOUISIANA FIREMEN'S ASSOCIATION SHALL BE PAID DUES FOR CAPITAL ANNUALLY AS PRESCRIBED BY THE LOUISIANA FIREMEN'S ASSOCIATION.

SECTION 2 - COMPANY ANNUAL DUES SHALL BE SIX - DOLLARS. THE FOLLOWING TO THESE BY - LAWS WERE CHANGED ON SEPTEMBER 16, 2003, BY A MAJORITY VOTE OF THE GENERAL MEMBERSHIP.

SECTION 3 - " DUES YEAR " WILL BEGIN ON THE 1ST OF JANUARY, AND END ON THE 31ST OF DECEMBER OF THE SAME YEAR.

SECTION 4 - ANY MEMBER WHO HAS NOT PAID THEIR DUES BY APRIL 30TH OF THE SAME YEAR, WILL BE CONSIDERED PAST DUE.

NOTE : SEE ARTICLE V, SECTION 5.

ARTICLE IX - DUTIES - OF- BUSINESS

SECTION 1 - THE FOLLOWING SHALL BE THE ORDER - OF- BUSINESS

- 1. ROLL CALL OF OFFICERS**
- 2. READING OF THE MINUTES**
- 3. FINANCIAL REPORT**
- 4. READING OF COMMUNICATIONS**
- 5. REPORTS OF OFFICERS**
- 6. REPORTS OF COMMITTEES**
- 7. UNFINISHED BUSINESS**
- 8. NEW BUSINESS**
- 9. ELECTION OF OFFICERS**
- 10. INSTALLATION OF OFFICERS**
- 11. APPOINTING OF COMMITTEES**
- 12. OUTSTANDING RECEIPTS AND DISBURSEMENTS, ITEMIZED AND TOTALED AND SIGNED BY THE MEMBER RESPONSIBLE FOR GETTING THE WORK DONE.**
- 13. ADJOURNMENT**

ARTICLE X - OFFICERS

SECTION 1 - THE OFFICERS OF THE COMPANY SHALL BE :

- A. PRESIDENT**
- B. VICE - PRESIDENT**
- C. SECRETARY**
- D. TREASURER**
- E. CHIEF / CHAIRMAN**
- F. BOARD MEMBER**
- G. BOARD MEMBER**
- H. BOARD MEMBER**

SECTION 2 - ALL OFFICERS EXCEPT CHIEF POSITION, (WHICH IS A PAID POSITION APPOINTED BY THE BOARD-OF-DIRECTORS), SHALL BE CHOSEN BY SECRET BALLOT AT THE DECEMBER 2012 MEETING AND SERVE FOR FOUR YEARS FROM THE DATE OF INSTALLATION.

SECTION 2A - THE ADMINISTRATIVE POSITION OF THE BOARD SHALL BE ELECTED BY REGULAR MEMBERSHIP WITH THE RIGHT CRITERIA BY SECRET MAJORITY BALLOT AT THE DECEMBER 2012 MEETING AND SHALL SERVE FOR FOUR YEARS FROM THE DATE OF INSTALLATION.

SECTION 3 - ANY ACTIVE MEMBER IN GOOD STANDING FOR AT LEAST TWO YEARS AND WHO HAS ATTENDED AT LEAST 12 - OUT- OF - 16 REGULAR MEETINGS WITHIN THE FOUR YEAR TERM SHALL BE ELIGIBLE FOR ADMINISTRATIVE POSITIONS.

SECTION 4 - ANY OFFICERS WHO SHALL HAVE FAILED TO ATTEND FOUR CONSECUTIVE REGULAR MEETINGS WITHOUT GOOD REASON, SHALL HAVE HIS / HER OFFICE DECLARED VACANT OFFICE. THE VACANT OFFICE SHALL BE FILLED AS PRESCRIBED IN ARTICLE XI, SECTION 5.

SECTION 5 - ANY OFFICER WISHING TO RESIGN, SHALL SUBMIT HIS / HER DESIRE TO DO SO IN WRITING. ACTION WILL BE TAKEN BY THE BOARD-OF-DIRECTORS TO FILL THE VACANCY.

SECTION 6 - ANY OFFICER WILL BE IMPEACHED AND REMOVED FROM OFFICE BY A VOTE OF TWO-THIRDS OF THE BOARD-OF-DIRECTORS ATTENDING THE SPECIALLY CALLED BOARD MEETING FOR : ABUSE OF AUTHORITY, MISCONDUCT OF OFFICE, AND / OR FAILURE TO DO HIS / HER DUTY AS PRESCRIBED IN THESE BY-LAWS. PROVIDED THAT THE CHARGES AGAINST HIM / HER BE MADE IN WRITING, SIGNED BY THE PERSON OR PERSONS MAKING THE CHARGES FILLED IN THE CONFIDENCE OF THE PRESIDENT AT LEAST ON ONE MONTH BEFORE ANY ACTION IS TAKEN. THE BOARD-OF-DIRECTORS SHALL MEET TO DISCUSS THESE CHARGES AND THEIR DECISION TO BE READ AT THE NEXT REGULAR MEETING. A COPY OF SAID CHARGES SHALL BE SERVED UPON SAID OFFICER BY THE SECRETARY AT LEAST TWO WEEKS BEFORE SUCH ACTION IS TAKEN, AT WHICH TIME THE ACCUSED OFFICER SHALL HAVE THE OPPORUNITY TO DEFEND HIM / HERSELF AGAINST SAID CHARGES. VOTING BY THE BOARD-OF-DIRECTORS SHALL BE BY SECRET BALLOT.

SECTION 7 - IN THE CASE OF POSITIONS NOT BEING FILLED BY ELECTIONS, THE BOARD-OF-DIRECTORS WILL FILL POSITION WITH MEMBER(S) IN GOOD STANDING WITH THE DEPARTMENT BY A MAJORITY VOTE.

ARTICLE XI - BOARD - OF - DIRECTORS

SECTION 1 - IT SHALL BE THE DUTY OF THE BOARD-OF-DIRECTORS TO TRANSACT ALL BUSINESS OF THE COMPANY DURING THE TIME BETWEEN MONTHLY MEETINGS.

SECTION 2 - THE BOARD-OF-DIRECTORS SHALL APPOINT FINANCE COMMITTEE COMPOSED OF THREE MEMBERS.

SECTION 3 - THE BOARD-OF-DIRECTORS SHALL CONDUCT HEARINGS FOR UNDER ARTICLE X, SECTION 6.

SECTION 4 - ANY VACANCY IN THE OFFICERS OF THIS COMPANY SHALL BE FILLED BY A MAJORITY VOTE OF THE BOARD-OF-DIRECTORS. CONSIDERATIONS SHOULD BE GIVEN TO OFFICERS IN DELINING ORDER BELOW THE VACANT OFFICE.

ARTICLE XI-DUTIES OF THE PRESIDENT

SECTION 1- THE PRESIDENT MAY SUBJECT TO THE APPROVEL OF THE COMPANY. INVITE ANY PERSON DESIRED TO ADDRESS THE COMPANY ON ANY NON- POLITICAL MATTER OF PUBLIC INTEREST. SUCH ADDRESS SHALL PROCEED THE ORDER OF BUSINESS.

SECTION 2 – HE SHALL APPOINT FIVE MEMBERS TO THE MEMBERSHIP COMMITTEE.

SECTION 3 – HE SHALL SIGN ALL CHIEFS VACATION, SICK, AND TIME SHEETS AND ALSO ALL MINUTES OF THE MEETINGS.

ARTICLE XIII – VICE PRESIDENT

SECION 1 – THE VICE PRESIDENT SHALL PERFORM THE DUTIES OF THE PRESIDENT IN HIS ABSENCE OR WHEN CALLED UPON TO TAKE THE CHAIR.

SECTION 2 – HE SHALL KEEP A RECORD OF ATTENDANCE OF OFFICER AND MEMBERS.

SECTION 3 – HE SHALL CHECK ON THE PERFORMANCE AND ACTIVITY OF COMMITTEES AND FOLLOW UP ON SAID COMMITTEES.

SECTION 4 – HE SHALL HANDLE WRITTEN LETTERS AND CORRESPONDING.

ARTICLE XIV –DUTIES OF SECRETARY

SECTION 1 - THE SECRETARY SHALL KEEP A RECORD OF ALL PRECEEDING OF ALL MEETING. KEEP THE BOOKS. PRESERVE THE RECORDS OF THE COMPANY. DELIEVER ALL MONEY PROPERLY RECEIPTED FOR THE THE TREASURE. THE SECRETARY SHALL GIVE ALL MEMBERS IF THEIR DUES ACCOUNT APPROACHED DELINQUENCY. THE SECRETARY SHALL PREPARE MEMBERSHIP CARD, AND SECURE SECRETARY, AND PRESIDENT SIGNATURE THE SECRETARY SHALL DISTRIBUTE CARDS TO MEMBERS.

SECTION 2 – HE SHALL ATTEND ALL COMMITTEE MEETINGS. PROVIDED THAT HE HAS BEEN NOTIFIED AT LEAST ONE DAY BEFORE ANY SUCH MEETING

SECTION 3 – HE SHALL, IF UNABLE TO ATTEND MEETING MAKE SURE THAT BOOKS AND MINUTES BE TAKEN TO MEETING.

SECTION 4 – HE SHALL GIVE TO ALL MEMBERS AT THE REGULAR MEETING IN NOVEMBER, A PREPARED LIST OF ALL MEMBERS ELIGIBLE TO HOLD OFFICE. THE VICE-PRESIDENT SHALL UPDATE THE STATE FIREMANS ASSOCIATION LIST OF MEMBERS, AND SECURE A CHECK FOR DUES FROM THE TREASURER. HE SHALL ALSO FORWARD UPDATED LIST AND DUES TO THE STATE FIREMANS ASSOCIATION.

ARTICLE XV – DUTIES OF TREASURER

SECTION 1 – THE TREASURERS RESPONSABLITY IS TO GET MONTHLY RECONCILIATION AND BANK STATEMENT REPORT FROM ADMIN ASSISTANT HE ALSO SHALL RELAY ANY QUESTIONS THE BOARD HAS ABOUT MONTHLY REPORTS TO THE ADMIN ASSISTANT.

ARTICLE XVI – DUTIES OF CHIEF

SECTION 1 – HE SHALL, IF POSSIBLE BE PRESENT AT ALL FIRES, AND RESCUE OPERATIONS TO DIRECT ACTIONS OF THE COMPANY.

SECTION 2 – HE SHALL HAVE FULL AUTHORITY TO HAVE DEFECTS OF APPARATU REPAIRED OR REMEDIED WITHOUT DELA. NOT TO EXCEED 2000.00 DOLLARS WITH BOARD APPROVAL.

SECTION 3 – HAVE MONTHLY TRAINING OF PERSONEL, AND THE USE OF EQUIPMENT. THE TIME, DATE, AND PLACE TO BE DESIGNATED BY THE CHIEF

SECTION 4 – IT SHALL BE DIRECT RESPONSIBILITY TO SEE THAT EQUIPMENT IS PROPERLY CLEANED AND THA APPARATUS IS READY FOR USE AS PROMPTLY AS POSSIBLE. PARTICULARLY AFTER CALLS.

SECTION 5 - THE FIRE - CHIEF SHALL HAVE THE AUTHORITY OVER ALL PAID AND VOLUNTEER FIREFIGHTERS. INCLUDING HIRING AND FIRING. WITH THE EXCEPTIONS.

HIRING : SHOULD CONSIST OF A COMMITTEE OF THREE PERSONS, INCLUDING THE CHIEF. THE FIRE - CHIEF SHOULD BE THE CHAIRMAN OF THE COMMITTEE, AND SHOULD HAVE CAST IN THE FINAL VOTE OF THE NEW HIREE IN THE CASE OF A TIE.

DISCIPLINARY ACTION : THE FIRE - CHIEF SHALL ENFORCE ALL RULES AND REGULATIONS OF THE COMPANY, AND SHALL TAKE ACTION WHEN NECESSARY IF SOMEONE VIOLATES THE RULES OR REGULATIONS OF THE COMPANY.

IN EVERY CASE OF CORRECTIVE OR DISCIPLINARY ACTION, THE FIRE-CHIEF SHALL FURNISH A WRITTEN STATEMENT OF THE ACTION AND A COMPLETE REPORT OF THE EVENT OF COMPLETED REASONS THEREFORE. ANY PERSON WHO HAVE BEEN REDUCED IN RANK, SUSPENDED, OR DISMISSED (TERMINATED) MAY APPEAL TO THE BOARD-OF-DIRECTORS. IF NO APPEAL IS MADE, THE ACTION OF THE FIRE - CHIEF SHALL BECOME FINAL.

SECTION 6 - HE HAS THE AUTHORITY TO CALL BOARD MEETINGS AND SPECIAL MEETINGS.

SECTION 7 - HE SHALL ASSIST OR TAKE OVER DUTIES OF ANY BOARD MEMBER IN CASE OF THEIR ABSENCE, WITH NO VOTING RIGHTS.

SECTION 8 - HE SHALL PERSERVE CAREFULLY ALL BOOKS, AND PAPERS ENTRUSTED TO HIM BY THE COMPANY.

SECTION 9 - HE SHALL SIGN ALL ORDERS DRAWN ON THE TREASURER. HE SHALL EXERCISE GENERAL SUPERVISION OF ALL AFFAIRS OF THE COMPANY.

ARTICLE XVII - DUTIES OF THE FIRE INSPECTOR

SECTION 1 - INSPECT ALL FIRES.

SECTION 2 - WRITE REPORTS FROM THE DEPARTMENT RELATED TO THE INCIDENT.

SECTION 3 - FILE REPORTS WITH THE STATE FIRE MARSHALLS OFFICE ON ALL FIRE RELATED INCIDENTS.

SECTION 1- AT REGULAR MEETINGS HE SHALL MAKE A VERBAL REPORT OF ALL FIRES HAVING ACCURRED DURING THE PROCEEDING MONTH STATEING AS NEARLY AS KNOWN THE FOLLOWING: DATE, TIME, LOCATION, CAUSE-OF-ORIGION, ALARM, DAMAGE, CONDITIONS-OF-APPURATUS, MEMBERS PRESENT AND GENERAL REMARKS.

ARTICLE XVIII – DUTIES OF MEMBERSHIP COMMITTE

SECION 1 – SHALL CONSIST OF FIVE APPOINTED MEMBERS IN GOOD STANDING AND THE PRESIDENT

SECTION 2 – ITSHALL BE THE DUTY OF THE COMMITTEE TO OBTAIN NEW MEMBERS. TO REVIEW NEW APPLICATIONS, AND SUBMIT THE APPLICANTS NAME TO THE BOARD- OF DIRECTORS AT A BOARD MEETING FOR ACCEPTANCE OR REJECTION BY THE BOARD FOR MEMBERSHIP IN THE COMPANY.

ARTICLE XIX –AMENDMENTS

SECTION 1 - CHANGES TO THE CONSTITUTION AND BY LAWS CAN BE BROUGHT UP FOR A VOTE AT ANY TIME NECESSARY DURING THE YEAR ANY MEMBER MAY PRESENT A CHANGE TO THE BOARD OF DIRECTORS THE BOARD THEN WILL REVIEW, DISCUSS, AND VOTE ON WEATHER THE CHANGE IS NECESSARY.

SECTION 2 – SHOULD THE BY LAW COMMITTEE FAIL TO REPORT AT THE PROPER TIME. THE BOARD OF THE DIRECTORS MAYBE CONSIDERED A COMMITTEE OF THE WHOLE AND IMMEDIATE ACTION THERE OF.

SECTION 3 – AMENDMENTS PASSED BY A MAJORITY VOTE OF THE BOARD OF DIRECTORS ATTENDING THE MEETING WILL BECOME EFFECTIVE IMMEDIATELY

SECTION 4 – THE STRUCTURE OF THIS DEPARTMENT IS MEMBERS SHOULD VOTE THE BOARD IN IF THEY MEEY REQUIREMENTS THE BOARD RUNS DEPARTMENT THROUGH BY LAWS. ANYONE WHO DOES NOT APPROVE HAS THE WRIGHT TO MEET REQUIREMENTS AND RUN FOR A SEAT ON THE BOARD. THE REQUIREMENTS THAT NEED TO BE MEANT WERE PUT IN PLACE SO PEOPLE RUNNING FOR OFFICE UNDERSTAND THE FIRE DEPT BEFORE RUNNING FOR OFFICE.(ACTIVE MEMBERS ARE DUE PAYING MEMBERS WHO ACTIVELY PARTICIPATE IN THE AFFAIRS OF THE COMPANY SUCH AS MAKINF 15 CALLS PER YEAR AT FIRES AND RESCUE OPS. AN ACTIVE MEMBER MUST MAKE 12-OUT-OF 16 REGULAR MEETINGS IN THE FOUR YEAR TERM, AND ATTEND A MIN OF 50 HRS OF TRAINING PER YEAR IN THE FOUR YEAR TERM. ANY MEMBER OF THE COMPANY EXCEPT FOR GOOD REASON SHALL CEASE TO BE AN ACTIVE MEMBER)

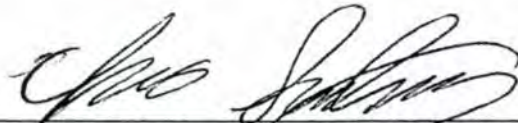
**ARTICLE XX - DISTRIBUTION ON ASSETS UPON DISSOLUTION
OF THE COMPANY**

**SECTION 1 - FUNDS WILL BE HELD IN A SPECIAL ACCOUNT UNTIL AND
ONLY FOR RE - ORGANIZATION OF THE GRAND ISLE VOLUNTEER FIRE
COMPANY #1**

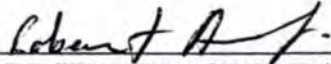
ARTICLE XXI - EMERGENCY

**SECTION 1 - DUE TO ANY MASS CASUALTY INCIDENT AND / OR HURRICANES.
TORNADOS, AND ANY NATURAL DISASTERS BEYOND OUR CONTROL. THE
BY - LAWS WILL BE ACCEPTED BY THE BOARD - OF - DIRECTORS OR ANY
PARISH, STATE, OR GOVERNMENT LAWS UNTIL INCIDENT OR DISASTER
IS UNDER CONTROL.**

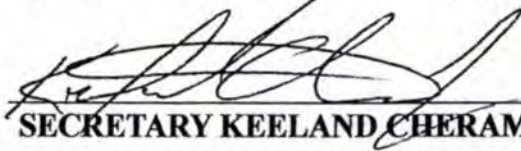
**THE BY - LAW CHANGES WERE APPROVED, CERTIFIED, AND
REVISED ON TUESDAY - OCTOBER 19, 2010.**



PRESIDENT CHRIS SANTINY

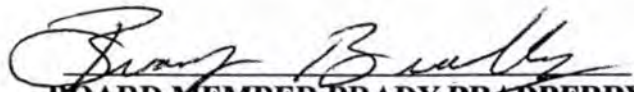


VICE PRESIDENT ROBERT ARMAND



SECRETARY KEELAND CHERAMIE

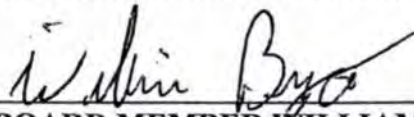
TREASURE



BOARD MEMBER BRADY BRADBERRY



BOARD MEMBER RAYMOND RICHOUX



BOARD MEMBER WILLIAM BRYANT

**GRAND ISLE
VOLUNTEER FIRE COMPANY NO. 1
(GIVFD)**

**FIRE PROTECTION DISTRICT NO. 9
OF JEFFERSON PARISH**

BYLAWS

Revised 06/2016

Article I: Name

Section 1: The name of this organization shall be the Grand Isle Volunteer Fire Company No. 1, herein after referred to as (GIVFC).

Article II: Tax Status

Section 1: The GIVFC is a non- profit organization (501C) carrying a tax exempt status in compliance with Louisiana Statutes. The organization shall be operated under the laws of Louisiana and within the terms set forth between GIVFC and Jefferson Parish's Cooperative Endeavor Agreement.

Article III: Purpose

Section 1: The purpose of the organization shall be to provide fire safety and emergency response services and to protect life and property occurring in that section of the elevation ward of Jefferson Parish, including Grand Isle and Cheniere extending to the parish line of Lafourche.

Article IV: Membership

Section 1: Eligibility

Section 1.1: Any person eighteen (18) years of age or older residing within the limits set forth in Article III Section 1, completing membership forms, and a clear background report shall membership be placed on the agenda at the next scheduled board meeting. Dues will only be collected if membership is granted by 2/3 majority vote from the Board of Directors.

Section 1.2: All members responding to calls, attending trainings, and/or attending a board meeting shall obey orders handed down from the officer in charge in accordance with the company By-Laws, Policies, and Standard Operating Procedures.

Section 1.3: Any member who fails to pay annual dues by the deadline date provided to each member via the mailing address on file listed on the member forms, shall have their membership terminated immediately.

Section 1.4: Member voting eligibility must meet the following criteria:

- Active or Lifetime status in good standing.
- Member must attend all four (4) scheduled quarterly meetings.
- Member must complete all necessary training in accordance with their membership status.

Section 2: Membership Classification Levels

Section 2.1: The membership status shall consist of the following five (5) classification levels.

- **Active Member** – Dues paying members who actively participate in the affairs of the company. Participation shall include responding to twenty-five percent (25%) of dispatched calls, attend all scheduled quarterly meetings, and complete all required training in compliance with the rating schedule. Any active member unable to maintain the minimum requirements will forfeit their active status and be redirected to the appropriate classification level.
- **Inactive Member** – Dues paying members who do not actively participate in the affairs of the company.
- **Honorary Member** – Status can be restored on any person by a 2/3 majority vote from the Board of Directors at the next scheduled board meeting.
- **Lifetime Member** – May be given to any Active or Inactive member having served in good standing for twenty-five (25) consecutive years. Lifetime status will be implemented upon a 2/3 majority vote from the Board of Directors.
- **Exempt Member** – Any member entering the Armed Forces shall have their dues waived for the duration of their military service and extending for a six (6) month period after the date listed for an honorable discharge of service.

Article V: Board of Directors

Section 1: Membership of the Board

Section 1.2: The Board of Directors shall consist of a minimum of (3) Directors and a maximum of seven (5) Directors who shall be elected by Volunteer Firefighter Members holding a status of Active or Lifetime in good standing. The duties of the Board of Directors shall be to oversee the accepted annual budget, accounting policies and finances, and maintain consistent correspondence with the Fire Chief in conjunction with department operations. In addition, the Fire Chief shall serve on the Board in an ex officio capacity, without the ability of voting.

Section 1.3: The candidates for the Board shall be by nomination from any of the five (5) classifications of members who are in good standing with the organization.

Section 1.4: The candidates receiving the highest number of votes shall be elected as Directors in the position elected to. Any Director unopposed shall remain in the position

he/she occupied prior to the election date.

Section 2: Term of Office

Section 2.1: Directors shall hold office for four (4) years with elections held in January of every fourth year and shall assume office if under new election at the next scheduled meeting.

Section 3: Powers

Section 3.1: The Board may conduct emergency meetings and implement a phone poll vote when necessary. The Board shall also hold appeals hearings during an emergency meeting for disciplinary actions handed down to employees by the Fire Chief upon a written request from the employee with (48) of request notification to the Board. The board will vote on new part-time and full-time hires presented by the Fire Chief at the next scheduled meeting in which the person up for hire will be in attendance and notified of the vote turnout immediately following the closing of the meeting.

Section 4: Resignation

Section 4.1: Any member of the Board may resign at any time by giving written notice to the President. Such resignation shall take effect at the time specified therein, or, if no time is specified, at the time of acceptance thereof.

Section 5: Vacancy

Section 5.1: Any vacancy occurring among the Directors elected in accordance with the Bylaws shall be filled by the affirmative vote of a majority of the Board to complete the expired time.

Section 6: Removal from Office

Subject to the notice requirements, a member of the Board may be removed from the Board as specified in these Bylaws.

Section 6.1: Move. If a member of the Board of Directors moves out of the jurisdiction as set forth in Article III Section 1, the Board of Directors shall remove that Director within fifteen (15) days and appoint a replacement.

Section 6.2: Cause. An elected or appointed Director may be removed for cause. Cause shall include, without limitation, failure to perform the duties of chief of police, failure without excuse to attend two consecutive meetings of the Board, or actions which may injure the Organization's reputation or hamper its work.

Section 6.3: Process. Any member of the Board may file written charges against an elected

or appointed member with the President, specifying the grounds for removal from office. The Board of Directors shall hold a hearing about the charges to be filed by written notice thirty (30) days, delivered in person or sent by certified or registered mail to such member, specifying the time and place of the hearing and the charges. The member of the Board so charged is entitled to be present at the hearing, to be represented by counsel, and to present his/her defense. The member is not entitled to be present during the deliberations, or to vote. If the remaining members of the Board, excluding the member filing charges and the member charged, determines by a 2/3 majority vote that cause for removal exists, the member charged shall be removed from office, effective immediately, upon notice to the member. In the case of the charged being the President, The Fire Chief shall conduct the hearing in the Presidents place.

Section 7: Compensation

No members of the Board shall receive compensation for their services as members of the Board of the Organization.

Section 8: Board Meetings

Section 8.1: Scheduled Meetings. Regular meetings of the Board of the Organization shall be held quarterly at such time, day, and place as shall be designated by the Board of Directors for the purpose of transacting business as may come before it. The Board may, by resolution, provide for the holding of additional regular meetings. Any member of the Organization^m may bring concerns or recommendations to the Board but may not vote.

Section 8.2: Emergency Meetings. Emergency meetings of the Board may be called at the discretion of the President, or by the majority of the voting Directors in office, to be held at such time, day, and place as shall be designated in the notice of the meeting. Phone poll meetings shall be acceptable. Any member of the Organization may attend Emergency meetings and may bring concerns or recommendations to the Board but may not vote.

Section 8.3: Quorum. A total of four (3) Directors of the Board shall constitute a quorum for scheduled regular meetings and emergency meetings.

Section 8.4: Official Acts. The act of a majority of the members present at a meeting at which a quorum exists shall be the act of the Board. In the absence of a quorum, any action taken shall be recommendatory only, but may become valid if subsequently confirmed by a majority vote, in conformance with the quorum requirements, of the Board. The conformation of any action taken may be obtained by phone poll of the Board when necessary.

Section 8.5: Meeting Structure. The following shall be the order Board meetings

will be conducted.

- Roll call of Board Officers and Directors
- Reading of the minutes
- Financial Report
- Old/Unfinished Business
- New Business
- Election of Officers/Directors (4 year term)
- Appointing of open seat (as needed)
- Chief's Report
- Adjournment

Article VI: Officers:

Section 1: The Officers of the Board of Directors in the Organization shall consist of a President, Vice-President, Secretary, and a Treasurer. No member shall hold more than one office at the same time.

Section 2: Duties of Officers

Section 2.1: President. The President of the Organization shall have general knowledge of and responsibility for overseeing the business of the Organization by means of maintaining a consistent correspondence with the Fire Chief.

Section 2.11: The President shall be a member of the Board and shall prepare the Agenda for all meetings of the Board.

Section 2.12: The President shall also perform such other duties as the Board may, from time to time, designate.

Section 2.2: Vice-President. The Vice-President of the Organization shall perform all duties incumbent upon the President during the absence or disability of the President and shall perform such other duties as the Board and the President may, from time to time designate.

Section 2.3: Secretary. The Secretary shall attend all Board meetings provided he has a reasonable amount of notice prior to meeting date.

Section 2.31: The Secretary shall keep a record of the minutes to all Board meetings, both written and typed.

Section 2.32: The Secretary shall provide a continuous updated list of department

members to the State Fireman's Association, issue all member cards, provide an updated eligible member list the meeting prior to elections to the Board of Directors, and issue all notices to the Organization and residents of Grand Isle as needed.

Section 2.33: The Secretary shall perform such other duties as the President may, from time to time, designate.

Section 2.4: Treasurer. The Treasurer shall be responsible for collecting all documents pertaining to the finance report from the Finance Manager prior to the Board meeting and distribute it to the members during the Financial Report section of the meeting.

Section 2.41: The Treasurer shall perform such other duties as the President or Board may, from time to time, designate.

Section 2.5: Fire Chief. The Chief shall be a hired employee voted on by 2/3 majority vote by the Board of Directors who shall be compensated for his/her duties. The Chief shall be an ex-officio member of the Board without the ability to vote. The Chief shall also serve as Sergeant at Arms at all meetings.

Article VII: Finances:

Section 1: Fiscal year. The Organization's fiscal year shall be from July 1 to June 30.

Section 2: Contracts. The Board may authorize any officers, agent(s) of the Organization, in addition to the officers so authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name and on behalf of the Organization. Such authority may be general or specific instances.

Article VIII: Indemnification:

Section 1: Officers, directors, employees, and members of the Organization shall be indemnified as specified herein and in the Departmental Policies and Procedures for any costs, expenses or liabilities necessarily incurred in connection with the defense of any action, suit or proceeding in which they are made a part by reason of being or having been a member serving in an elected or hired capacity. No member or employee shall be indemnified when adjudged in the action or suit to be liable for negligence or misconduct in the performance of duties.

Article IX: Method of Amendment:

Section 1: Amendment of Bylaws. These Bylaws may be amended at any monthly meeting by a 2/3 vote of the Board present and voting, provided there is a thirty (30) day

written notice of intent with the proposed amendments published. Any changes to these Bylaws may not contain any provision for the regulation and management of the affairs of the Organization inconsistent with Internal Revenue Code, or the corresponding provision of any future United States Internal Revenue Law, or the Article of Incorporation.

Section 1.2: Amendment of Policies and Procedures. The Policies and Procedures may be amended at any monthly meeting by a 2/3 vote of the Board.

Section 1.3: Origin of Amendments. Amendments to the Bylaws or the Policies and Procedures may be originated by 2/3 majority vote of the Board of Directors.

<u>Chris Santomy</u>	<u>6-21-16</u>	<u>Walsh</u>	<u>6-21-16</u>
President	Date	Vice-President	Date

<u>David Cantello</u>	<u>6-21-16</u>	<u>Pyper Pank</u>	<u>6-21-16</u>
Secretary	Date	Treasurer	Date

<u>Robert Armend Jr.</u>	<u>6-21-16</u>	<u>Steve Borne</u>	<u>6-22-16</u>
Director	Date	Director	Date

<u>William Buzon</u>	<u>6-21-16</u>
Director	Date

GIVFC Minutes



GIVFD

Meeting tabled until next Quarter 1/15/20

GIVES

Meeting Tabled until next Quarter 1/15/20

GIVFD

4/21/2020

1500 - Meeting called to order (via Zoom)

Roll call: David Cantrelle - present

Alex Voorhies - present

Ellen Cantrelle - present

Minutes read by Ellen Cantrelle

Motion to approve minutes by Alex, second by David

Financial Report presented by Fire Chief

Motion to accept & approve financial report by Ellen, second by Alex

No Old Business

New Business - Discussed Infection Control Plan for COVID-19.

Motion to approve COVID-19 Plan by Ellen, second by Alex

Vote - Yeas 3, Nays 0

No Elections

No Appointments

Chief Bradberry announced his report at 1550.

1600 - Meeting Adjourned

GIVES

4/21/2020

1605 - Meeting called to order (via Zoom)

Roll Call - David Cantrelle - present

Alex Voorhies - present

Ellen Cantrelle - present

Minutes read by Ellen Cantrelle

Motion to approve minutes by Alex, second by David

Financial report presented by Fire Chief

Motion to accept and approve the Financial Report by Alex, second by Ellen

No Old Business

New Business - Discussed Infection Control Plan for COVID-19.

Motion to approve COVID-19 plan by Ellen, second by Alex

Vote - Yeas 3, Nays 0

No Elections

No Appointments

Chief Bradberry announced his report at 1625.

1630 - Meeting adjourned

GIVFD

7/8/2020

0840 - Meeting called to order (via Zoom)

Roll Call - David Cantrelle - present

Alex Voorhes - present

Ellen Cantrelle - present

minutes read by Ellen Cantrelle

Motion to approve minutes by Alex, second by David

Financial Report presented by Fire Chief

Motion to accept + approve the Financial Report by Alex, second by Ellen

No Old Business

New Business - Discussed hiring James E. Leblanc as a fireman at a rate of \$10.00/hr. effective 7-8-2020.

Motion to approve the hiring of James E. Leblanc at the rate of \$10.00/hr. by Ellen, second by Alex.

Vote - Yeas 3, Nays 0

No Elections

No Appointments

Chief Bradberry announced his report at 0915.

0925 - Meeting Adjourned.

GIVES

7-8-2020

0930 - Meeting Called to order (via Zoom)

Roll Call - David Cantrelle - present

- Alex Voorhies - present

- Ellen Cantrelle - present

Minutes read by Ellen Cantrelle

Motion to approve minutes by Alex, second by David

Financial Report read by Fire Chief

Motion to accept financial report by Ellen, second by Alex

No Old Business

No New Business

No Elections

No Appointments

Chief Bradberry issued his report at 0950

1000 - Meeting Adjourned

GIVFD

10-16-2020

1600 - Meeting called to order (via Zoom)

Members present - David Cantrelle - present

- Alex Voorhies - present

- Ellen Cantrelle - present

Minutes read by Ellen Cantrelle

Motion to approve minutes by Alex, second by David

Financial Report read by Fire Chief

Motion to accept Financial Report by Ellen, second by Alex

No Old Business

New Business - Discussed raising wage for James E.

Leblanc from \$10.00/hr. to \$11.00/hr.

Motion to approve raise in wage for James E. Leblanc

from \$10.00/hr. to \$11.00/hr. by Alex, second by Ellen.

Vote - Yeas 3, Nays 0

No Elections

No Appointments

Chief Bradberry presented his report at 1640.

1650 - Meeting Adjourned

GIVES

10-16-2020

1700 - Meeting called to order (via Zoom)

Members Present - David Cantrelle - present

Alex Voorhies - present

Ellen Cantrelle - present

minutes read by Ellen Cantrelle

Motion to approve minutes by Alex, second by David

Financial report read by Fire Chief

Motion to approve financial report by Ellen, second by Alex

No Old business

No New business

No Elections

No Appointments

Chief Bruberry presented his report at 1720

1730 - Meeting Adjourned

GIVFD

1/5/21

Meeting tabled until next Quarter

GIVES

1/5/21

Meeting tabled until next Quarter

Letter From Robert
Armand to the Parish





GRAND ISLE FIRE DEPARTMENT

P. O. Box 550, Grand Isle, LA 70358, Office: 985-787-2777 * Fax: 985-787-3942

August 21, 2018

Jefferson Parish Council
Jefferson Parish
Office of the Council
Parish Clerk
P.O. Box 9
Gretna, Louisiana 70054

Re: Fire Chief Signature Authorization

Dear Jefferson Parish Council:

This letter shall serve as official confirmation by the Board of Directors of the Grand Isle Volunteer Fire Company # 1 that Chief Joel Bradberry has the authority to conduct Operations including entering into contractual agreements. All contracts are reviewed by the Board of Directors and constant correspondence with the Fire Chief are maintained on all amendments to contracts. Thank you for your cooperation in this matter.

Sincerely,

A handwritten signature in black ink that reads "Robert Armand".

Robert Armand, President
Board of Directors

Response from the
Parish Administration





JEFFERSON PARISH

OFFICE OF THE PARISH PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

January 20, 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 2021-0026-Grand Isle 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 2021-0026. In connection with the above-referenced matter, my staff met with the various Departments responsible for oversight of the Grand Isle Volunteer Fire Company (“GIVFC”), including the Office of Fire Services (“OFS”), Finance and your Office to discuss your draft audit. Your draft audit and those meetings produced many relevant suggestions that I believe warrant further action and corrective measures to ensure that policies are further developed and adhered to by GIVFC and all volunteer fire companies.

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

Finding No. 1: GIVFC Failed to Govern and Maintain By-Laws.

Recommendation addressed to Parish Council.

Finding No. 2: Cash in Bank Unsecured.

The Administration agrees with this finding. In August 2021, the GIVFC Fire Chief allowed the Administration to serve as the paymaster for the GIVFC.

Finding No. 3: Abuse of Overtime.

In accordance with Ordinance 2-211 – and within the constraints set forth in the CEA – OFS provides guidance to the GIVFC, however, ultimately the officers and management are responsible for the day-to-day operations of the GIVFC who are in turn accountable to the GIVFC Board of Directors.

JOSEPH S. YENNI BUILDING - 1221 ELMWOOD PARK BLVD - SUITE 1002 - JEFFERSON, LA 70123 - PO BOX 10242 JEFFERSON, LA 70181-0242
OFFICE 504.736.6400

GENERAL GOVERNMENT BUILDING-200 DERBIGNY ST – SUITE 6100 – GRETNA, LA 70053 - PO BOX 9 – GRETNA – LA 70054
OFFICE 504.364.2700

WWW.JEFFPARISH.NET

Finding No. 4: Abuse of Annual Leave.

Please see response to Finding No. 3.

Finding No. 5: Lack of Internal Controls.

Please see response to Finding No. 3.

Finding No. 6: Questioned and Disallowed Operating Expenditures.

Please see response to Finding No. 3.

Finding No. 7: Fuel Invoicing Exceptions.

Please see response to Finding No. 3.

Finding No. 8: Failure to Safeguard Fixed Assets and Equipment.

Please see response to Finding No. 3.

Finding No. 9: Lack of Compliance with Parish Contracts.

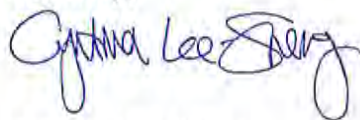
In 2020, OFS developed and implemented Standard Operating Procedures to ensure that all contractual obligations are met as outlined in the contract and regularly monitors each volunteer fire company for compliance. The Administration and OFS is committed to coordinating with the GIVFC to regularly review and continue to refine these Standard Operating Procedures to improve financial management policies and procedures.

In conclusion, the Administration has already taken many corrective measures and has identified the appropriate Departments and staff necessary to develop and implement additional corrective measures to address and prevent further deficiencies in the operation of the GIVFC. 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

Response from the
Parish Council





DEANO A. BONANO
COUNCILMAN, DISTRICT 2
JEFFERSON PARISH

EASTBANK
1221 ELMWOOD PARK BLVD.
JEFFERSON, LOUISIANA 70123, SUITE
1013 OFFICE: (504) 736-6607

February 7, 2022

WESTBANK
200 DERGINY STREET
GRETN, LOUISIANA 70053, SUITE 6300
OFFICE: (504) 364-3417

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

Mr. McClintock

Re: Response to IG Audit on Grand Isle Fire Department

The Parish Council, especially those members that represent the West Bank of the Parish, have initiated a process to consolidate several West Bank Fire Departments/Districts into one new fire district. This effort will consider the feasibility of the inclusion of Fire District No. 9 (Grand Isle) into the new fire district.

The Council's goal in establishing a new West Bank Fire District/Department is to cure many of the same problems listed in the draft audit of the Grand Isle Fire Department while at the same time increasing available man power and improving public safety.

Sincerely,

Honorable Deano Bonano
Vice- Chairman
Councilman, District 2

Honorable Ricky J. Templet
Council Chairman
Council-at-Large, Div. A

Honorable Scott A. Walker
Council-at-Large, Div. B



Honorable Marion F. Edwards
Councilman, District 1



Honorable Byron Lee
Councilman, District 3

Response from the
GIVFC Fire Chief





GRAND ISLE FIRE DEPARTMENT

P. O. Box 550, Grand Isle, LA 70358, Office: 985-787-2777 * Fax: 985-787-3942

January 21, 2022

To: David McClintock, JPOIG

CC: Honorable Cynthia Lee-Sheng, Parish President
 Chairman Ricky J. Templet, At-Large "A"
 Councilman Scott Walker, At-Large "B"
 Councilman Marion F. Edwards
 Councilman Deano Bonano
 Councilman Byron Lee
 Councilman Dominick Impastato
 Councilwoman Jennifer Van Vrancken
 Steve LaChute, Chief Operating Officer
 Gregory Giangrosso, Chief Administrative Assistant, Compliance and Research
 Peggy Barton, Parish Attorney
 Bryan Adams, Chief Administrative Assistant Internal Services
 Timothy Palmatier, Finance Director
 Don Robertson, Office of Fire Services Director

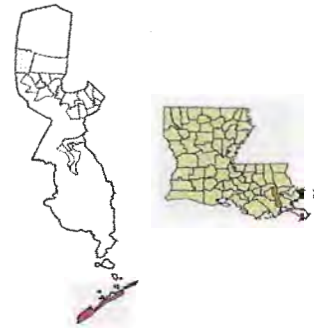
To All:

Thank you for giving us the opportunity to respond to the audit report recently issued by the Jefferson Parish Office of Inspector General (JPOIG) concerning our entity (JPOIG Audit Report No 2021-0026, Grand Isle Volunteer Fire Company). Though the report is full of vague findings with no specifics provided on exceptions, we will try our best to explain/respond to each item brought up.

Before we respond, it is **imperative** that the reader of the JPOIG report understand some background information about the Grand Isle Volunteer Fire Company No. 1 (GIVFC), how it operates, and its relationship with the JPOIG. Only with this understanding will the JPOIG report and its various findings and recommendations be put into proper context.

GIVFC Operates in a Unique/Remote Area and Provides Unique Services.

GIVFC is under contract with the Parish of Jefferson to provide fire protection services **and** emergency water rescue services throughout the boundaries of Fire District No. 9 (i.e., the Grand Isle/Caminada area of lower Jefferson Parish). This **remote area** is at the southern tip of the Parish and is 2 ½ hours away (102 miles by car) from the core of the Parish (Gretna).



Location of Grand Isle in Jefferson Parish



Location of Louisiana in the United States

Coordinates: 29°14'N 90°00'W⁽¹⁾

en.m.wikipedia.org

GIVFC is the **only** fire district with the added duties of providing **emergency water rescue services** due to its proximity to the Gulf of Mexico and Barataria Bay. This added duty results in additional equipment (boats, jet skis) and training.

The base population of the Town of Grand Isle (according to the US Census) is only 1,005 permanent residents. What is missing from this picture is the fact that Grand Isle is a “world renowned” fishing community, which attracts many non-residents and tourists to the area on weekends, holidays, and summer months. While Grand Isle is far from being compared to the sandy white beach vacation hot-spots of the Alabama and Florida Gulf Coasts, it does bring in its fair share of tourists looking for a quiet and satisfying fishing expedition. It is also home to a State Park which allows overnight camping.

Because of this attraction, **the population of the island fluctuates** on weekends, holidays, and during the summer months. Instead of housing a mere 1,005 permanent residents, the island will host 3,000, 5,000 or up to 10,000 people, depending on the weather and the holiday. Memorial Day weekend, July 4th, Labor Day and the end of August for the Annual Tarpon Rodeo are big weekends for the island, with a large influx of people.

Being at the southern tip of the Parish on the Gulf of Mexico, Grand Isle is **prone to being impacted by tropical storms and hurricanes**. Even when a storm passes by the area (i.e., not a direct hit), the storm surge and tides are tending to impact the area more and more each year.

In 2019, the Parish of Jefferson levied 21.10 mills to fund the operations of this district during 2020. This levy would generate \$1,021,086 in taxes. The Parish collects the millage and distributes 1/12th of the annual estimated millage revenue generated to GIVFC for it to fulfill its contractual duties. This distribution amounted to \$72,500/month for a total of \$870,000. Thus, **the Parish collected much more than it was remitting to GIVFC**.

With these funds, GIVFC is tasked with providing fire protection services and emergency water rescue services to the area within the district.

GIVFC currently has 14 employees:

Number of EEs	Position
1	Fire Chief
1	Assistant Fire Chief
1	Logistics Chief/Bookkeeper
1	Training Officer
3	Ambulance Driver/Firefighter
3	Paramedic/Firefighter
4	Firefighter
14	Total

It should be noted that the listing of employees includes positions that refer to Emergency Medical Services (EMS) employees. These employees fill “dual roles”. They answer emergency EMS calls on behalf of the Grand Isle Volunteer Emergency Services, Inc. (GIVES), which is under contract to provide ambulance services in Grand Isle, **AND** they fill in as firefighters when they are not answering EMS calls (as they are cross-trained to do so). **This consolidation of manpower was done several years ago in order to provide GIVFC with enough manpower to meet minimum staffing requirements for fire rating purposes**. The cross-trained employees helped boost the numbers of trained firefighters and provided extra manpower.

GIVFC acts as the “paymaster” for all employees providing fire and EMS services in Grand Isle. GIVES provides up to 85% of its millage money to GIVFC each month in order to reimburse it for payroll and related taxes and benefits, indirect costs for acting as paymaster, office rent, indirect office supplies and equipment, etc. This reimbursement currently amounts to \$34,727/month or \$416,731 annually. This reimbursement is authorized under a cooperative endeavor agreement between the two agencies.

Given the remote location of the island and the low pay being offered (starting pay of \$10/hour), GIVFC has struggled to maintain and/or increase its staffing. It is hard to recruit qualified candidates on an island with a population of only 1,005 permanent residents. Also, because funding has been so stagnant over the years, the beginning rate of pay is also not very attractive to people living outside of the area (i.e., not worth their time and effort to drive in for such low pay). It also makes it hard to find people to volunteer to serve on the GIVFC Board, which is a non-paid position.

Despite this, GIVFC has continued to operate as best as it can and has maintained a fire rating of 3.

The takeaways from this section are that 1) GIVFC operates in a remote location, 2) GIVFC provides unique services such as emergency water rescues, 3) GIVFC works in an environment that is subject to large influxes of population that requires extra manpower at times, 4) GIVFC is in an area that is prone to being impacted by tropical storms and hurricanes, 5) GIVFC had to consolidate its manpower with GIVES (the ambulance district) to meet staffing requirements, 6) GIVFC has had trouble hiring and recruiting new employees due to low beginning pay, and 7) GIVFC has had to operate on limited funding despite the Parish collecting more on the millage than it remits to GIVFC.

Bad blood between GIVFC and JPOIG

We are not claiming that we are perfect and have no room for improvement. We recognize that we have faults and weaknesses that need to be addressed and we are willing to work to address them; however, it is important that the reader of the JPOIG report understand the background/history of the relationship between the JPOIG office and the GIVFC in order to fully understand the “context” in which the report is being written..

In 2016, the JPOIG performed an “audit” of GIVFC’s operations. During this audit and towards the end of the fieldwork, a few heated discussions between Mr. McClintock and his staff and our then Assistant Fire Chief led to what can only be called “**bad blood**” between Mr. McClintock and our Department (especially our former Assistant Fire Chief). Apparently, our former Assistant Fire Chief made some unflattering remarks about the JPOIG and their lack of output in the first three years that they existed – something along the lines of “no reports being issued and \$10 million in taxpayer money being spent.”

While that opinion was a personal opinion belonging only to the then Assistant Fire Chief, it is quite apparent to us that this “bad blood” has tainted the JPOIG’s view of the GIVFC, as a whole. It is also quite apparent to us that this bad blood was reignited in 2021 when that same Assistant Fire Chief refused to turn over our QuickBooks database at the start of the 2021 audit.

When Mr. McClintock and his staff came in with their Public Records Request of reports and documents needed for their “audit”, they also demanded a copy of GIVFC’s QuickBooks database. Our Assistant Fire Chief refused, stating that:

- the database was not a “public record” but rather a database from which public records could be generated from;
- QuickBooks does not contain any security features that would prevent someone from adding, changing or deleting data once they had access to the database;

- the database also contained data before and after the dates of the period under audit, therefore, turning it over would be surrendering information outside of the period under review;
- the same database also includes the records of the GIVFC “private accounts”, which are accounts used to track non-public revenues and expenditures. These non-public accounts are not subject to audit by the JPOIG; and
- the database included the financial activity of Grand Isle Volunteer Emergency Services, Inc. (GIVES), which operated the Ambulance District. Since this entity was not under “audit”, we did not want to provide its data to the JPOIG either.

We offered a downloaded record of our database in Excel (like we did in 2016) and we printed every report that was asked of us. This refusal to relinquish the database, which we considered reasonable, outraged Mr. McClintock. From that point on, we were inundated with threats, bullying techniques, and instead of requests for information, we received “subpoenas” for records. Our “audit” was now an “investigation”. No matter what we did, the subpoenas kept coming for more and more records and “standard reports”.

We were told we would get “constructive” comments and ways to be more efficient. Instead, because of the “bad blood”, nearly every comment listed in the JPOIG report is “destructive” in nature, not “constructive”. We also were not given an opportunity to review or answer any of the findings before they were placed into the JPOIG report. Finally, the “comprehensive” audit interviewed everyone at GIVFC except the one person who could have answered many of the questions – the former Assistant Fire Chief. Thus, many people were interviewed about transactions or documents that they had never seen or knew little about.

Since there are no recommendations directed towards GIVFC and because nearly every recommendation to the Parish Council in the report involves the dissolution or takeover of the GIVFC, which we obviously disagree with, **we will provide our own “constructive recommendations” and/or “plan of action” to remedy some of the deficiencies noted (if we agree that they are truly valid).**

It should also be noted that a “quirk” exists in our QuickBooks database in that both the GIVFC and GIVES entities exist in the same “company file”. When our database was first set up, whoever set it up did not understand that GIVFC and GIVES needed to be set up as two different companies. By setting them up in the same company file, all transactions from both entities exist within the same company database.

This makes running “standard reports” out of QuickBooks problematic. The standard “trial balance” or “general ledger” would include activity from both companies. To fix this, we contacted QuickBooks Support several years ago and they helped us set up “custom reports” for our Balance Sheet, Balance Sheet Detail, Profit and Loss, and Profit and Loss Detail for each company. The filters that they had us place into the reports breaks the data down by company. We tried to explain this to the JPOIG, but the refused to listen. They kept requesting “standard reports” from QuickBooks, which we complied with.

The takeaways from this section are that 1) the “bad blood” between the JPOIG and our former Assistant Fire Chief has obviously tainted this report, 2) the underlying bias from the bad blood noted above is blatantly obvious in the report and “destructive” recommendations, and 3) the “standard reports” from QuickBooks do not properly reflect the activity of GIVFC – one must use the “customized reports” that were generated with the help of QuickBooks Support.

Definitions of Questioned and Unallowed Costs Are Not Used Properly.

More evidence of the “**bias**” in the JPOIG report and its recommendations is the seemingly incorrect usage throughout the report by the JPOIG of the standard terms for “Questioned Costs” or “Unallowed Costs”. Per our understanding (and a quick “Google Search” of professional accounting and auditing standards), questioned costs are defined as:

“Questioned Costs” means a cost that is questioned by the auditor because of an audit finding:

1) which resulted from a violation or possible violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the use of funds

2) where the costs, at the time of the audit, are not supported by adequate documentation, or

3) where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

Given this definition, we do not understand how or why the JPOIG’s report constantly uses the term in the report in various areas (other than to make us look bad in the reader’s eyes). For example, on page 22 in Table 13, the report shows “Questioned Costs” under “Cash in Bank” of \$113,860. The reasoning seems to be that because GIVFC has an internal control weakness (lack of segregated duties), cash is somehow “questioned”. This is despite the fact that all of our accounts are reconciled to the bank statements and that we are audited by an external CPA each year who confirms the balances with our bank. If the cash is supported by a bank statement, is reconciled to the books and is confirmed during the annual audit, how can the JPOIG “question” it?

The same tactic is used on payroll and equipment. On Page 22, Table 13 also shows “questioned costs” of \$1,165,615 in payroll because of “the lack of segregated duties”, despite the fact that timesheets were turned in, approved and checks issued (all of which were supplied to the JPOIG). It also questions \$1,145,673 of equipment because of the same reasoning (lack of segregation of duties), despite the fact that the costs listed were supported by invoices, capital outlay expenditures when the assets were purchased, and a physical inventory was taken in 2021.

We simply do not understand questioning balances or transactions that are verifiable through statements and invoices simply because there is a lack of segregated duties. If there was truly an instance of fraud or abuse noted, then we would expect such a questioned or unallowed cost to be noted, but the JPOIG seems to be trying to insinuate that every transaction is potentially fraudulent without presenting any proof that any transaction is actually fraudulent.

The takeaway from this section is 1) the “bad blood” noted above seems to taint the use of standard auditing terms in order to bring about the worst possible view of the entity.

Small Entities Exist and Operate in the Real World.

According to the US Census, there are 32.5 million small businesses operating within the United States. These same statistics show that 88.1% of these businesses have less than 20 people working for them. That means there are approximately 28.6 million entities operating in the United States with less than 20 employees (i.e., approximately the same size as GIVFC).

There are nearly a dozen volunteer fire companies operating on the Westbank of Jefferson Parish. While some are much larger than GIVFC, there are some that are nearly the same size (less than 20 employees). This would seem to indicate that there are others facing a lack of segregated duties in their internal control structure. Are all of the transactions of the volunteer fire companies on the Westbank now “questioned”? **This narrow view by JPOIG and holding these small entities to such a high standard is ridiculous and shows a lack of understanding by the JPOIG in how the real world works.**

A lack of segregation of duties in small companies is not uncommon. The JPOIG acts like this is being done on purpose and is not expected. Under his view, it would seem that there are a lot of companies across the United States that are “committing fraud” and have “questioned or unallowed costs”.

Again, we freely admit that as a small entity, we lack the number of personnel to achieve a proper segregation of duties in most of the accounting and financial reporting functional areas. **In fact, the lack of segregated duties and the risks involved has been pointed out annually by our external CPA in his audit report. The Board and the administration is well aware of it. Given lack of funds and small staff, there is not much that can be done to address it. The truth is, some “mitigating controls” are in place where they can be put in.**

As noted, we have tried to utilize “mitigating controls” where we could to minimize the threat of fraud or abuse. We have assigned certain employees with primary duties and taken others out of them in an effort to try to segregate duties to some extent. For example, our Logistics Chief/Bookkeeper is primarily responsible for the payroll function. Another example is that no employee can sign his own timesheet. Thus, the Fire Chief’s timesheet must be signed by the Assistant Fire Chief or the Logistics Chief/Bookkeeper, and vice-versa. The bank accounts are reconciled by the Logistics Chief/Bookkeeper and reviewed by the Assistant Fire Chief. We also require dual signatures on all checks - regular and payroll.

In the end, it simply comes down to the fact that **we do not have the funds to hire the number of personnel needed to achieve a proper segregation of duties.** This might be remedied to some extent if the Parish would actually remit the amount collected in property taxes to the GIVFC each year. As noted above, the millage levy generates about \$1,021,000 annually but the Parish only remits \$870,000 to GIVFC.

It is also interesting to note that instead of offering constructive suggestions on what steps might be taken to mitigate the lack of segregation of duties, the JPOIG again takes the “destructive” track and offers nothing other than the dissolution or takeover of GIVFC and the creation of a new West Bank Fire District with new employees and a new administration.

The takeaways from this section are 1) small business with less than 20 employees exist and operate in the United States, 2) GIVFC is no different than the nearly 28.6 million small businesses of the same size operating in the United States, 3) GIVFC is similar to other volunteer fire districts in Jefferson Parish, and 4) once again, the JPOIG offers no “constructive” recommendations, only “destructive” ones.

FLSA are “minimal guidelines” for how to pay overtime.

The JPOIG spends a lot of time highlighting what it terms “abuses” in the area of payroll and refers to violations of the Federal Labor Standards Act (FLSA). FLSA sets the “**minimum**” requirements for agencies in the United States for wages, overtime pay, and other payroll related matters. **NOTE THE WORD “MINIMUM”!**

The JPOIG would have the reader believe that the FLSA sets the rules and that there is no wiggle room or exception to the rule. **This is simply not true.** In fact, per an FLSA Fact Sheet:

The FLSA is the federal wage and hour law that regulates “minimum” wage, overtime, equal pay, recordkeeping, and child labor. The FLSA “generally” requires employers to pay employees “at least” the minimum wage, and overtime if employees work more than 40 hours a week. The FLSA does, however, exempt certain employees from the minimum wage and overtime requirements. These are known as “exempt” employees. There are slightly different overtime rules for law enforcement and fire employees (as per Fact Sheet #8).

It should also be noted that some States and Local Jurisdictions have their own wage and hour laws, which may provide greater protection for employees than what is provided under FLSA. Generally, where federal, state and local laws and policies conflict, the law or policy that is “most beneficial” to the employee prevails.

What this means is that if an agency follows a law or policy that results in a pay that is “more beneficial” to an employee (i.e., meets or exceeds the minimum under FLSA), then it is legal and permissible. The JPOIG doesn’t say that (and probably doesn’t want the reader to know that either).

The GIVFC has its employees broken down into two pay groups – weekly and bi-weekly. The weekly employees include those employees who are deemed “administrative” and include the Fire Chief, the Assistant Fire Chief, the Logistics Chief/Bookkeeper, and the Training Officer. These weekly employees work on a “7 day work-period” and are paid every week. The Fire Chief and the Training Officer are actually marked in the QuickBooks system as “exempt” employees with the idea that they are “salaried” employees and should not receive any overtime, except in times of declared emergencies. The other two weekly employees (the Assistant Fire Chief and the Logistics Chief/Bookkeeper) are hourly but still on a 40 hour “administrative” schedule. **These changes were actually made back in 2017 in response to suggestions made by the JPOIG in the 2016 audit.**

The bi-weekly employees include everyone else – firefighters, EMS drivers, paramedics, etc. These employees work “fire shifts” on a rotating “15 day work-period” and are paid every other week (every 14 days).

Using the FLSA as “minimum” guidance, the administrative 7-day weekly employees were set up to receive overtime after 40 hours of work. This follows the older guidance issued by the FLSA where administrative personnel could be considered “exempt” to some extent and not subject to overtime. Apparently, the FLSA changed the “fire personnel” rules and allows no administrative exemption at all for fire employees. Thus, they should all be paid overtime at the minimum rate of every hour worked over 53 hours per 7 day work-period (under FLSA Fact Sheet #8). GIVFC does pay them overtime after 40 hours. Thus, GIVFC’s overtime policy is actually “more beneficial” to the employee as it pays overtime at a lower threshold than FLSA requires. Under the definition noted above, if the pay is more beneficial to the employee (i.e., meets the minimum standard), it is permissible.

The bi-weekly group follows the fire employee overtime rules provided by the FLSA (see FLSA Fact Sheet #8) and only receives overtime after working 114 hours on a 15 day work period (the basic calculation differs from the standard days and hours under FLSA because GIVFC uses 15 day work-periods and FLSA uses 14 day work periods. The percentage difference is applied as follows: 15 days/14 days = 1.0714%. Under FLSA, overtime for a 14 day work-period would start at 106 hours. For a 15 day work-period, it would be 114 (106 x 1.0714%). Thus, the firefighters and EMS employees work five 24-hour shifts or 120 hours per 15 day work-period and receive 114 hours of regular pay and 6 hours of overtime per pay-period.

The takeaways from this section are that 1) FLSA sets “minimum” guidelines for hours, wages, and overtime, 2) laws and policies that pay wages that are “more beneficial to an employee” (i.e., exceed the minimum required by FLSA) are permissible, and 3) GIVFC tried to minimize overtime of its administrative staff by making them weekly employees based on JPOIG suggestions in 2016, and 4) GIVFC firefighters are paid overtime after 114 hours per pay-period (not the standard 106 per FLSA, as per calculations).

With these comments and insights taken into account, the JPOIG report, its findings and recommendations can be read in the proper context and we can try to respond as best as we can.

GIVFC’S RESPONSE TO JPOIG REPORT

JPOIG- Observation #1: The GIVFC Failed to Maintain Corporate Formalities

The Grand Isle Volunteer Fire Company #1 (GIVFC) was incorporated as a Louisiana non-profit corporation. Since its incorporation, the GIVFC had its Articles of Incorporation revoked three (3) times for failing to file the required annual report. As of the date of this report, the GIVFC is active, but “Not in Good Standing” with the Louisiana Secretary of State for failing to file its requisite annual report.

Further, the GIVFC has not had a functioning Board of Directors governing the entity in accordance with its Articles of Incorporation since 2016. The GIVFC does not possess adequate documentation that it has adhered to basic corporate formalities, e.g. membership records, records of board elections, board resolutions, records of board meetings, board meeting minutes, and the like.

The GIVFC’s failure to abide by its Articles of Incorporation and to maintain documentation routinely associated with basic corporate formalities gives rise to the risk that the GIVFC’s corporate status may be disregarded, exposing Jefferson Parish as well as any others associated with the GIVFC to unanticipated liabilities.

GIVFC’S RESPONSE

GIVFC last filed an annual report with the Louisiana Secretary of State’s office on January 6, 2021. It is true that we are currently listed as “Not in Good Standing for Failure to File and Annual Report” since our current annual report has not yet been filed. We are working on filing the annual report; however, this was previously done by our former Assistant Fire Chief, who no longer works for GIVFC, and only he had the sign in credentials for the state website. The Logistics Chief/Bookkeeper is working on filing this and getting us up-to-date.

As noted in our opening to this letter, the GIVFC operates in a remote location, far removed from most population centers. Our By-Laws set the eligibility rules and standards for membership and qualifications for service on the Board of Directors (BOD). It is becoming apparent that these **requirements for eligibility and service are too restrictive on who can serve on our BOD**. It is true that we have struggled for the past several years to nominate and seat a full BOD. However, it is not by choice. It is also not true that we completely lack corporate documentation. We have documents showing our incorporation, by-laws, minutes and records from prior years and these were made available.

The environment for “volunteerism” and serving on community boards has soured over the past few years. Very few people are willing to give their time and efforts towards these unpaid positions. As a member of the BOD, they also see themselves as opening themselves up to potential liability if something were to go financially wrong at the entity. The environment for public service is not what it used to be. Look at what school board members across the country are being faced with in response to the COVID-19 pandemic and the hard choices that these BOD members are having to make.

The lack of a quorum for the BOD doesn't mean that the entire corporate entity ceases to operate. Fire protection services **MUST** continue and the entity has the administrative infrastructure in place to continue operations. With the few board members that we do have, they are made aware of major decisions or proposals and we only move forward if they approve. Given that there is no quorum, it is true that we cannot "legally" record what they decide. We have actively tried to recruit people to the BOD, with some success and many failures.

Our problem with the JPOIG report is the "destructive" track that is pervasive throughout the report. It is evident in this observation. We don't deny the observation; however, nothing "constructive" is recommended. If one were truly trying to help us improve our operations, one might see comments such as:

- GIVFC should review its By-Laws to determine if the eligibility requirements for serving on the Board of Directors are too restrictive and consider revising/relaxing those requirements in order to allow a broader base of people to serve on the board.
- GIVFC should review the number of people comprising the Board of Directors (currently 5) and the number required to reach a quorum (currently 3) and consider lowering the number of participating members. This might allow for more meetings with quorums to be held.
- GIVFC should make sure that it obtains insurance liability coverage for errors and omissions for its BOD to alleviate any fears of personal liability.
- GIVFC should take steps to ensure that board meetings are documented properly and that board agendas, board minutes, and other corporate documents are maintained in a safe and secure location.

GIVFC's ACTION PLAN

- File Annual Report with Louisiana Secretary of State – Assigned to Logistics Chief/Bookkeeper
- Review By-Laws to possibly Amend in order to relax requirements for eligibility and number of people serving on Board of Directors – Assigned to Fire Chief and Current Board President
- Obtain proper liability coverage to cover BOD members – Assigned to Logistics Chief/Bookkeeper
- Ensure Board Agendas, Board Minutes and other corporate documents are kept and maintained in a safe and secure locations –Assigned to Fire Chief and Current Board President

JPOIG - Observation #2: The GIVFC Failed to Obtain Tax Exempt Status

The GIVFC was organized as a non-profit corporation under Louisiana law. However, the GIVFC is not a tax-exempt entity. It never obtained tax exempt status according to the Internal Revenue Service's Tax-Exempt Organization Search, a precursor to tax exempt status under state law. Its organization as a non-profit has created the misimpression that it is a qualified tax exempt entity when it is not. Because the GIVFC never obtained 501(c)(3) tax exempt status, it may have past due tax liabilities and penalties.

GIVFC's RESPONSE

We searched our records and the IRS Tax Exempt data base for supporting documentation on our 501C-3 status and were unable to come up with anything. For an entity that is over 50 years old, has had numerous changes in administration, and has had its corporate offices devastated multiple times by hurricanes, it is not surprising that the current administration cannot place its hands on any documentation on its non-profit status. It seems incredulous to us that GIVFC was incorporated over 50 years ago as a non-profit entity and has operated as a non-profit volunteer organization for all of this time and never applied for or received some form of tax exempt status.

That being said, we have already started working towards correcting this matter. We have written a letter to the IRS (See **Attachment A**) and will follow their guidance in obtaining or reinstating our tax-exempt status. As a volunteer fire department operating as a “quasi-public” agency funded with public tax dollars, we meet all of the requirements of a 501C-3 entity. It should just be a formality of filing all of the proper paperwork with the IRS.

GIVFC’S ACTION PLAN

- Contact IRS to determine true nature of GIVFC’s Tax Exempt Status – DONE (See **Attachment A**)
- Work with IRS to obtain or reinstate Tax Exempt Status – Assigned to Fire Chief and Logistics Chief/Bookkeeper

Finding #1: The GIVFC Failed to Govern and Maintain By-Laws

Condition: Several Board members interviewed, past and present, had a limited understanding or awareness of the nature of the GIVFC as a corporation. Several members interviewed lacked an understanding of their roles and responsibilities as a Board member, and some individuals believed they answered to the employees of the GIVFC. None of the Board members interviewed, past or present, had a clear recollection of who authored governing documents, to include the by-laws, or any amendments, despite signing the documents. The GIVFC failed to maintain records in accordance with standard accounting guidelines.

Criteria: The GIVFC Articles of Incorporation, Section VII, provides that the powers of the corporation shall be exercised by a Board of Directors, which shall be elected annually by members in good standing. The Board of Directors shall be composed of five members, including the President, Vice-President, Secretary, and Treasurer. The 03/13/2018 Fire Protection Agreement provides that the GIVFC shall hire, train, compensate, and equip firefighters in accordance with the GIVFC by-laws, policies, and directives. The Fire Protection Agreement also provides that the GIVFC agrees to maintain adequate records, and retain such records in accordance with standard accounting guidelines.

Cause: As early as 06/2016, the GIVFC failed to maintain and achieve a qualified Board of Directors composed of five members who were duly elected and who could maintain by-laws in accordance with their Articles of Incorporation.

Exposure: Without the presence of a duly elected Board of Directors to govern the entity, the Parish contracted with an entity that was unable to provide the necessary oversight to prevent the occurrence of fraud, waste, and abuse over Parish funds.

Recommendation:

Parish Council

The JPOIG recommends that the Parish Council adopt an ordinance establishing a West Bank fire protection district, the boundaries of which are conterminous with the Fire Protection No. 9, but which boundaries may later be amended. In connection with the adopting the ordinance, Parish Council should adopt related ordinances to support the employment of fire protection employees of the newly created West Bank fire protection district.

GIVFC’S RESPONSE

This is mostly a repeat of Observation #1 noted above. Why make the same comment twice? Obviously, to make GIVFC look as bad as possible (see notes in first part of letter on “bad blood” between JPOIG and GIVFC).

Also, now that the smoke has cleared and the JPOIG has stopped sending subpoenas out to all of the employees and board members (which was obviously a scare tactic), let's look at the comment. The Board Members who signed the By-Laws "didn't know" what they were signing? Board Members had "limited understanding" of their roles and none of them "had a clear recollection of what happened" or who authored what? Keep in mind that all of these board members were brought in under subpoena with the implied threat that they had all done something wrong. Of course no one could recall anything.

The truth of the matter is that the Board of Directors was functioning at one time and worked hand-in-hand with the administration at the time to rework the By-Laws in response to the 2016 JPOIG audit. Changes were made back then to try and address the eligibility requirements for board members. Apparently, the changes have not helped.

Once again, there is no "constructive" recommendation for GIVFC to correct these issues, only a "destructive" order to the Parish Council to do away with the GIVFC, create a new West Bank Fire District to include Fire District No. 9, and to bring in new employees.

GIVFC obviously strongly disagrees with this recommendation and has offered a Plan of Action outlined above under Observation #1 in an effort to correct these deficiencies and to protect the Parish. We hope that the Parish Council gives us a chance to remedy these issues.

JPOIG Finding #2: Cash in Bank Unsecured

Presently, the authorized signatories for all accounts are:

- Joel Bradberry, Fire Chief, the GIVFC;
- Keeland Cheramie, Asst. Fire Chief, the GIVFC;
- Colby Calderone, Logistics Chief, the GIVFC; and
- Robert Armand, Former Board President, the GIVFC.

The JPOIG received bank reconciliations for each of the above accounts. The JPOIG noted that bank reconciliations were produced via QuickBooks. The JPOIG reviewed the bank reconciliations for 16 months and noted that the bank reconciliation's report does not agree with the actual general ledger balances of the GIVFC for all 16 months. The JPOIG questions whether the GIVFC maintains a timely and accurate check register which can be reconciled with the bank statement on a monthly basis.

The Assistant Fire Chief and the Logistics Chief have access to the GIVFC's (1) bank accounts; (2) bank statements; (3) checks; (4) and internal accounting records. Each check requires two (2) signatures. The fact that the Assistant Fire Chief and Logistics Chief are signers presents a lack of segregation of duties.

Condition: Public funds paid by the Parish to the GIVFC and held in bank accounts are unsecure.

Criteria: The GIVFC Articles of Incorporation, Section VII, provides that the powers of the corporation shall be exercised by a Board of Directors, which shall be elected annually by members in good standing. The Board shall be composed of five (5) members in good standing. Article IX provides that a quorum for meetings of the Board of Directors, and of the members, be established in the by-laws of the corporation. By-laws, adopted 11/07/2000 and last revised 04/07/2011, provide at Article VI, Section 3 that five (5) members in good standing shall constitute a quorum at the Board meeting. Then, By-laws, dated 06/2016, provide that a quorum of the board is three (3) Directors.

GAO Standards for Internal Control, known as the Green Book, is a recognized authoritative source used by government finance professionals. Section 1, OV1.03 states: Internal control comprises the plans, methods, policies and procedures used to fulfill, the mission, strategic plan, goals and objectives of the entity. Internal controls serve as first line of defense in safeguarding assets.

Cause: The GIVFC failed to maintain a qualified Board of Directors who provided control and oversight of the GIVFC cash. No current members of the Board are signatories and have access to the cash in bank. Current signatories are the Fire Chief, Assistant Fire Chief, and Logistics Chief and a past Board president. There is an inadequate number of qualified members of the Board to constitute a quorum and to act on behalf of the GIVFC.

Exposure: As of 4/30/2021, GIVFC maintained a total of \$113,860 in their bank accounts. Given the current dysfunction of the GIVFC, the available funds and bank accounts create the potential for fraud, waste, and abuse to occur and remain undetected.

Recommendation: Parish Administration Preterminating a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services, should exercise oversight as necessary over cash to ensure public funds are properly expended and safeguarded.

GIVFC's RESPONSE

We have a number of problems with this finding – in the underlying facts, the conclusions reached, the use of the term “Questions Costs” (see our introduction section to this letter), and as always, the destructive nature of the recommendations made.

First, please note that the Former Board President was removed as a signer on the bank accounts in June 2021. See **Attachment B**.

Next, it is true that QuickBooks is used **monthly** to perform bank reconciliations on all of our accounts. The Logistics Chief/Bookkeeper is assigned the duty of performing the bank reconciliations and the Fire Chief is assigned the duty of reviewing them to make sure they are done and balanced (he initials each). This is a “mitigating” control. Yes, we admit that there is a lack of segregation of duties here (although it could be argued that the Fire Chief is removed from the process enough for his review to count as a control), but we do have two sets of eyes assigned to this function, which we thought was better than one.

We absolutely disagree with the comment by the JPOIG that our bank reconciliations do not agree to the books. As noted in our introduction to this letter, our QuickBooks database includes GIVFC (the fire district) and GIVES (the ambulance district) in the same company database. This was done erroneously years ago when the database was first set up. We had to utilize QuickBooks Support to set up “customized reports” for each company’s Balance Sheet, Balance Sheet Detail, Profit and Loss, and Profit and Loss Detail.

The other “standard reports” generated by QuickBooks could not be customized due to internal formulas utilized by QuickBooks that crossed over company transactions. As such, reports like the standard “General Ledger” or “Trial Balance” cannot be used. These reports include transactions from both companies and exclude any company journal entries posted. This was told to the JPOIG, but they would not listen. They insisted on asking for “standard reports”.

We are including the “customized reports” that QuickBooks set up for us that filters each company and allows for a true report to be generated for each. See **Attachment C**. You will note that each month has a bank reconciliation for the regular checking account, the payroll account and the savings account and that each account balances back to the customized Balance Sheet report for that month.

The only differences noted relate to voids of checks that have happened since the reconciliations were first generated. **When we manually adjust for these voids, the numbers come back to what they were when the reconciliation was first run and they numbers agree to the Balance Sheet, without exception.**

The statement by the JPOIG that the bank reconciliation reports do not agree with the actual general ledger balances of the GIVFC for all 16 months and his questioning of whether the GIVFC maintains a timely and accurate check register which can be reconciled with the bank statement on a monthly basis is ABSOLUTELY INCORRECT.

And once again, as noted in our introduction to this letter, the incorrect usage of “questioned costs” is there – questioning \$113,860 of “cash in bank” when there are bank statements and bank reconciliations to prove that the cash exists and is properly recorded **makes no sense** to us.

To close this Finding out, the JPOIG brings out the familiar “destructive” comment once again – with the recommendation to take over the operations of the GIVFC because somehow everything we do is “tainted” due to a lack of segregation of duties. This is ridiculous. While we have cooperated in this “takeover”, we would very much like to pay our own bills again to avoid delays in payment and receipt of goods, which are disrupting services on the island. Since the JPOIG offers us no resolutions, we can only offer our own “constructive” recommendations and an action plan to alleviate the situation.

Constructive recommendations might include the following:

- GIVFC should look to have the review of the bank reconciliation done by someone independent of the accounting and reconciliation function (i.e., someone other than the Logistics Chief/Bookkeeper or the Assistant Fire Chief, both of which have access to the QuickBooks database and checking accounts). This could include a review by the Fire Chief and/or the Board President or some other member of the BOD who is familiar with financial statements and reconciliation procedures.
- Absent an in-house review, GIVFC might consider contracting with an external independent accountant/CPA to perform the monthly bank reconciliations. These reconciliations can be provided by the independent party and copies distributed to the administration and the BOD.

GIVFC’s ACTION PLAN

- Determine whether the Fire Chief or the Board President could possibly review the monthly bank reconciliations and document their review via signature or initial and date on the bank reconciliation.
- If the first proposed solution is not deemed feasible, determine if sufficient budget exists to hire an independent external accountant/CPA to perform monthly bank reconciliations for GIVFC and to provide copies to the administration and the Board upon completion of the task.

JPOIG Finding #3: Abuse of Overtime

Condition: The JPOIG identified \$281,047 in overtime payments during the period audited, resulting in an increase in payroll costs of 35%. During the audit period, a total of \$163,454 was paid to the four (4) employees working a 7-day work period: the Fire Chief, Assistant Fire Chief, Logistics Chief, and Training Officer. Two of the employees, the Logistics Chief and the Assistant Fire Chief, were paid overtime in excess of \$87,938 and \$48,900 respectively. Separately, the JPOIG identified that a total of \$117,593 was paid to the nine (9) employees working a 15-day work period (firefighters/EMS employees).

Criteria: Fair Labor Standards Act (FLSA), Section 7(k) distinguishes employees engaged in fire protection. These employees are paid overtime on a “work period” basis. An employee working a 7-day work period is required to receive overtime after working a total number of 53 hours in their work period. An employee working a 15-day work period is required to receive overtime after working a total number of 114 hours in their work period.

Cause: Currently, the GIVFC is paying overtime to their 7-day work period employees after 40 hours. The Fire Chief was unaware of the extent and amount of overtime costs. The Assistant Fire Chief and the Logistics Chief were allowed to pay out overtime as they both processed payroll.

Exposure: The lack of operational control of overtime resulted in an unnecessary increase in payroll cost of approximately 35% or \$281,047. This includes \$263,215 in questioned costs and \$17,832 in disallowed costs. 5

Recommendation: Parish Administration Pretermittting a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services, should exercise oversight as necessary of overtime to ensure public funds are properly expended and safeguarded.

GIVFC’s RESPONSE

As we pointed out in our introductory section to this response letter, the reader of the report needs to understand that the Federal Labor Standards Act (FLSA) sets the “**minimum**” requirements for agencies in the United States for wages, overtime pay, and other payroll related matters. If an agency pays an overtime rate that is “more beneficial” to an employee (i.e., more than the minimum), it is permissible. The JPOIG acts like the FLSA rules are set in stone, when they are not. They are “minimum guidelines” that must be followed and in every case, **GIVFC does meet or exceed the minimum requirements set by FLSA.**

For example, much is made by JPOIG about the four employees who are paid on a weekly basis and are being paid overtime after 40 hours. These four employees are made up of the “administrative” side of the staff – the Fire Chief, the Assistant Fire Chief, the Logistics Chief/Bookkeeper, and the Training Officer.

It is true that all of these employees are firefighter certified and trained and do respond to fires when needed; however, much of their time is spent in the office dealing with the executive and administrative duties of running the entity. Approving requests for purchase, receiving materials and goods, processing and paying invoices, scheduling staff, dealing with human resource issues, processing and paying payroll, processing and paying all payroll related taxes and benefits, receiving and/or issuing bid proposals when needed, drafting internal policies and procedures, filing paperwork with the Parish’s Office of Fire Services, filing paperwork with the State Fire Marshall’s Office (for fire rating purposes), documenting preventive maintenance on equipment, scheduling and documenting training classes, etc. It takes a lot of administrative time to run a fire department and these four individuals are tasked with handling all of the above noted tasks and more.

Under FLSA, according to the JPOIG, these people should be treated as “firefighters” only and paid overtime after 53 hours. Under GIVFC’s payroll policy, they are treated as “administrative personnel” and are paid overtime after 40 hours. Thus, GIVFC’s payroll policy is actually “more beneficial” to the employee and, given the amount of administrative responsibility given to each employee, not unreasonable.

It should also be noted that after the 2016 JPOIG audit, comments were made about how the overtime was handled for these administrative employees then. Changes were made after that JPOIG audit to handle them as “administrative employees” and to take them off of the fire shift schedule when it comes to overtime. Thus, they were placed on a 7 day work-period and the Fire Chief and the Training Officer were marked as “exempt” employees (no overtime except for declared disasters). The Assistant Fire Chief and the Logistics Chief/Bookkeeper were still marked hourly and were allowed to make overtime after 40 hours. Now, we are being told that we are doing it wrong (after we followed the JPOIG’s suggestions from 2016).

Knowing that there is a lack of segregation of duties, an informal policy was adopted whereby no employee was allowed to sign his own timesheet (i.e., a “mitigating” control). Thus, the Fire Chief’s timesheet had to be signed by the Assistant Fire Chief or the Logistics Chief/Bookkeeper and vice-versa. Again, absent the ability to hire a slew of personnel, we thought this policy was better than nothing.

We disagree with the comment that there is no policy or procedure that authorizes the approval of timesheets or that timesheets are not consistently signed. This is not true. Our policy does call for the timesheets to be completed and signed by the employees and for them to be turned in to the Fire Chief for review and approval. The Fire Chief is supposed to then give the timesheets to the Logistics Chief/Bookkeeper to process. Apparently, in practice this policy is not being followed to the T. In reality, the employees are completing their timesheets, signing them and giving them to the Logistics Chief/Bookkeeper. The form merely calls for it to be signed by a “supervisor”.

The Logistics Chief/Bookkeeper was receiving and reviewing the timesheets, approving and signing them (as the “supervisor”). He then entered the data into QuickBooks and generated the payroll. The check and the timesheet were presented to the Fire Chief for review and approval. The Fire Chief indicated approval by signing the check and giving the forms back to the Logistics Chief/Bookkeeper for co-signing and distribution. It is not perfect, but there is a review and approval process in place.

When it comes to the tables and questioned costs that the JPOIG presents, we don’t really know how to respond since some of the comments once again make no sense to us and we have no specifics on supporting the questioned costs.

For example, In Table #5 on Page 10, the JPOIG questions \$263,215 in overtime paid and calls it an “**abuse of overtime**”. He specifies the overtime paid to the Assistant Fire Chief (\$87,938) and the Logistics Chief/Bookkeeper (\$48,900) and talks about how they received overtime after 40 hours for working 24-hour fire shifts or stayed late in response to a fire call (We already talked about their administrative duties and why they are on a 40 hour schedule – see above).

The report continues on page 14 in Graph #1, where the JPOIG noted that “the Assistant Fire Chief and the Logistics Chief/Bookkeeper have access to the bank accounts and are responsible for processing payroll and distributing payroll checks. These same two employees accumulated 33% of the total overtime hours taken and 49% of the total gross overtime paid out.” The insinuation is clear - these two employees are the reasons behind the “lack of segregation of duties” therefore, everything they touch is “tainted”. He also seems to be “hinting” that maybe their overtime isn’t what it says it is, calling it downright “abusive”. **This is simply UNTRUE and MISLEADING.**

Of course, the Assistant Fire Chief is the employee who caused the “bad blood” between the JPOIG and GIVFC back in 2016 and again at the start of the 2021 audit. So it is no surprise that the report tries to focus the reader’s attention on possible “abuse” by this employee and tries to insinuate that there is more than that going on here.

What the JPOIG doesn’t present is the reasons “why” there was overtime in 2020. He provides tables and fancy graphs showing positions and hours of overtime and talks about the increases, but he never gives us the “WHY”. We pulled all of the 2020 time sheets for the Assistant Fire Chief and the Logistics Chief/Bookkeeper and noted the following hours and justifications on the timesheets for their overtime.

Assistant Fire Chief			Logistics Chief/Bookkeeper		
Reason for OT	# of Hours		Reason for OT	# of Hours	
Extra Office Duties	111	7.4%	Extra Office Duties	91	8.9%
Year End Reports	21	1.4%	Year End Reports	27	2.6%
Fill Fire Shift	62	4.1%	Fill Fire Shift	-	0.0%
Yr End Qtr Rpts/W-2s	15	1.0%	Yr End Qtr Rpts/W-2s	15	1.5%
Prepare 401K Proposal	20	1.3%	Prepare 401K Proposal	-	0.0%
Travel to Pickup New Truck	3	0.2%	Travel to Pickup New Truck	3	0.3%
Safety Inspection	4	0.3%	Safety Inspection	-	0.0%
Prepare Budgets for Parish	10	0.7%	Prepare Budgets for Parish	14	1.4%
Respond to Fatality/Rescue	57	3.8%	Respond to Fatality/Rescue	21	2.0%
Fill Additional Fire Watch	476	31.6%	Fill Additional Fire Watch	224	21.9%
Covid-19 Policies	20	1.3%	Covid-19 Policies	8	0.8%
Fill Shift - Covid-19	-	0.0%	Fill Shift - Covid-19	24	2.3%
Prepare Quotes for Vehicle Purch	12	0.8%	Prepare Quotes for Vehicle Purch	-	0.0%
Review SBA/PPP Loan - Covid	10	0.7%	Review SBA/PPP Loan - Covid	-	0.0%
Review CARES Act - Covid	24	1.6%	Review CARES Act - Covid	-	0.0%
TS/Hurricane OT	522	34.7%	TS/Hurricane OT	334	32.6%
QuickBooks Reentry	-	0.0%	QuickBooks Reentry	144	14.0%
Prep for Annual Audit	65	4.3%	Prep for Annual Audit	45	4.4%
JPOIG 2016/2020 data	39	2.6%	JPOIG 2016/2020 data	19	1.9%
LWCC Audit	7	0.5%	LWCC Audit	22	2.1%
IRS Deposit Audit	17	1.1%	IRS Deposit Audit	23	2.2%
Microsoft Upgrade	11	0.7%	Microsoft Upgrade	11	1.1%
	<u>1,506</u>	100.0%		<u>1,025</u>	100.0%

The “WHY” is pretty apparent when you drill down to the timesheets. This information was all in the JPOIG’s hands. He just chose not to present it to the reader.

Let’s start with the **2020 hurricane season**:

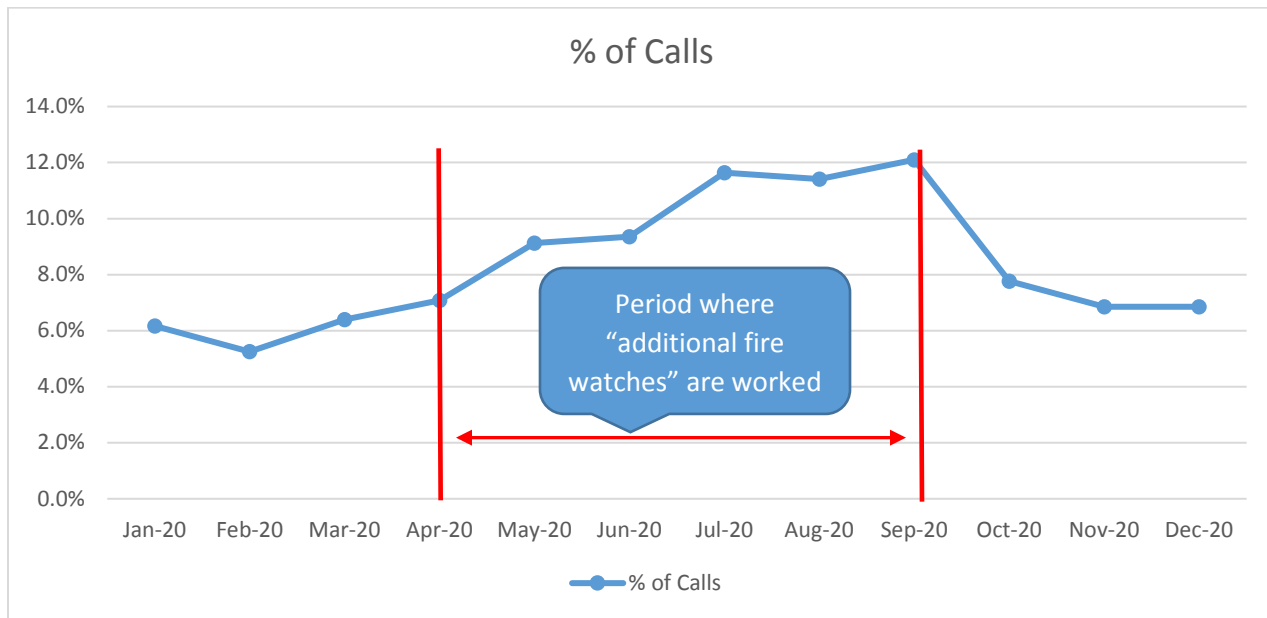
- June 2020 – Tropical Storm Cristobal
- August 2020 – Hurricane Marco
- August 2020 – Hurricane Laura
- September 2020 – Tropical Storm Beta
- September 2020 – Hurricane Sally
- October 2020 – Hurricane Delta
- October 2020 – Hurricane Zeta

Seven Hurricanes over a five month period! Each time, the GIVFC activated its emergency status and the two employees who are being accused of “abusing overtime” were called to duty. The Assistant Fire Chief logged 522 hours or 34.7 % of his total overtime for the year on storms, while the Logistics Chief/Bookkeeper logged 334 hours or 32.6% of his overtime. Of course, the JPOIG didn’t mention this in his report.

The next thing to mention in 2020 was this little thing called the **COVID-19 pandemic**. While the two employees above only logged a few hours related to the pandemic for drafting up Covid-19 policies for how to interact with public during emergencies, dealing with the CARES Act funding, SBA/PPP Funds, and/or covering for employees who were sick with Covid-19, the pandemic definitely affected the overtime of the other employees of the agency. Many became sick and others had to work overtime to cover for them. No one was immune to this virus.

The next highest category for each was the “**additional fire watch**” category. As noted in our introductory section to this letter, the Town of Grand Isle sees large fluctuations in population during holidays, weekends, and summer months. When you look at the Assistant Fire Chief’s time, of the 476 hours he logged on additional fire watches, 368 of the 476 hours came during holidays (Easter) and summer months (from Memorial Day

weekend through Labor Day). For the Logistics Chief/Bookkeeper, 176 of the 224 came during holidays (Easter) or summer months (Memorial Day through Labor Day). This “additional fire watch” was added by the Fire Chief due to the influx of people during the height of tourist season to handle the extra calls for service (more people on the island means more people on the beach or more people fishing means more chances for emergency services being needed). A quick look at the number of calls by month clearly indicates that the additional fire watches are only worked during the busy parts of the year:



It should be noted that in a department with only 14 employees, there is not a large pool to pull from when overtime is needed. 2 of those employees are “exempt”, the Fire Chief and the Training Officer (which means they do not work overtime), therefore, there are really only 12 employees available to work extra shifts. After that it should be kept in mind that each scheduled Fire Shift (Shift A, B and C) is set to include a firefighter, a paramedic and a driver. The staff includes 3 certified paramedics and 3 certified drivers, thus, they are already scheduled to work certain shifts. Thus, when a firefighter calls in sick or cannot work a shift, the pool of 12 has been whittled down to 6 and 3 of those are already on the 15 day schedule under Shift A, B or C. The remaining 3 include the Assistant Fire Chief and the Logistics Chief. The options as to who can work the unmanned shift shrinks even further.

After that, the next item that may need explanation is the **QuickBooks reentry time** incurred by the Logistics Chief/Bookkeeper (144 hours or 14.0% of his overtime). In June 2020, a lightning storm hit the island and a power surge fried GIVFC’s computer. GIVFC lost their QuickBooks database. QuickBooks Support was consulted on the matter and they could not retrieve any data from the hard drive. The last backup file that could be retrieved was from May 2019. The Logistics Chief/Bookkeeper was tasked with manually “re-entering” all of the accounting and payroll transactions from the end of May 2019 through June 2020. This had to be done in order to have financial records that could be reconciled and audited at the end of December 2020.

Most of the other overtime is self-explanatory – prepping for workers compensation audits from LWCC, prepping for the annual financial audit, responding occasionally to a fatality or rescue scene, preparing information for the JPOIG, etc. All of these timesheets were given to the JPOIG. The explanations for the overtime was in front of them. Once again, they chose to ignore the reasons “why” and to present the worst case scenario to the reader. The JPOIG calls their overtime “abusive”. **We call it reasonable and justified.**

GIVFC'S ACTION PLAN

Because we disagree with the JPOIG's contention that there is "overtime abuse" and we feel that all of the overtime worked was reasonable, justified and approved, we offer no plan of action when it comes to overtime. We also believe our policies are in line with and meet the "minimum" requirements of the FLSA. The environment that GIVFC works in is ever changing and unpredictable. No one could predict seven hurricanes in one season on top of a worldwide pandemic. The insistence of reopening the economy led to a surge of tourists flocking to the beaches looking for an escape, resulting in more manpower needs during the holiday and summer months. As a first responder agency, we have no choice but to work the shifts and be there when the public needs us.

We also disagree with the notion that having the Parish "takeover" the review and approval of our timesheets will somehow stop the "abuse" that is not really happening. It should be noted that in 2021, with Hurricane Ida devastating the island, the GIVFC employees worked even more overtime hours "under the watch and approval" of the Parish than in 2020. Why is it OK when the Parish approves it but it is "abuse" when we approve it? We believe our analysis above clearly shows that our overtime is justified.

JPOIG Finding #4: Abuse of Annual Leave

Condition: The JPOIG noted 60 instances where employees received a check for annual leave. The paychecks were labeled as "leave cash outs." There are no written policies and procedures detailing this process, nor are there any limitations on how much leave time could be converted to cash. The JPOIG noted that it became common practice for some employees to cash out their leave time in large quantities within the first 3-6 months of the year. The questioned costs related to those instances totaled \$137,360. Additionally, the JPOIG noted the following related to vacation leave earned by employees which cost the entity an additional \$42,042 in payroll costs: 1. Four (4) employees received more vacation time than they lawfully earned in 2021, which amounted to leave over accrual of \$23,536. 2. One (1) employee received less vacation time than they lawfully earned in 2021, which amounted to leave under accrual of \$2,160. 3. Two (2) employees received more vacation time than they legally earned in 2020, which amounted to \$17,280. 4. One (1) employee received less vacation time than they lawfully earned in 2020, which amounted to \$1,800. Three employees, the Asst. Fire Chief, The Logistics Chief, and a Firefighter, also received payment for vacation days in 2020 above the leave that was provided totaling \$5,186.

Criteria: State law provides that fire protection personnel "shall be entitled to an annual vacation of eighteen (18) days with full pay. This vacation period shall be increased one day for each year if service over ten (10) years, up to the maximum vacation period of thirty (30) days."6

Cause: The Fire Chief failed to implement operational restrictions or controls over vacation leave cash conversions. Further, the Fire Chief failed to demonstrate an awareness or knowledge of the total amount of vacation leave converted to cash.

Exposure: The GIVFC employees converted leave to cash without limitation, which cost the entity \$137,360. In addition, the GIVFC granted excess leave to certain employees and allowed the majority of those employees to convert more leave that was legally authorized to cash, which cost the entity and additional \$42,042.

Recommendation: Parish Administration Preterminating a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services and in cooperation with GIVFC, should exercise oversight as necessary over employee leave to ensure public funds are properly expended and safe guarded.

GIVFC'S RESPONSE

Table #4 on Page 10 also refers to "Unallowed Costs", most of which relates to the GIVFC policy to allow employees to cash out unused vacation time (\$137,760) and the over accrual of employee leave (\$42,042). **We acknowledge that some mistakes were made in allowing some employees to cash out more than they should have been able to accrue.** From what we can tell, this "error" occurred when the 2020 database was manually re-entered after the loss of the QuickBooks database from the lightning strike mentioned above. We had been using the QuickBooks payroll module to track available hours and hours used; however, when the time was re-entered, it looks like there were some errors made. Thus, some employees were allowed to accrue more hours than they should have, which were ultimately cashed out. **We can only chalk this up to "human error".**

We did note that Table #9 on Page 16 shows the 2020 AL Entitled amount of leave for the Logistics Chief as 18 days. This should be 21 days (he had 13 years of services, thus he should have 21 days - 10 years of service = 18 days plus 1 day for each year over 10 years (3)). This means he was over paid 33 days or \$6,600, not \$7,200.

Even though this leave cash-out policy is not in writing, it has been in place for some time and was approved by the Board and the Fire Chief. Living in Grand Isle in a small remote community, especially one that has been getting its fair share of tropical storms and hurricanes lately, our employees were not being given the opportunity to take their vacation time off. They complained that they were losing time off and/or hours (as our vacation hours do not roll-over from year to year). It was agreed by management that employees would be allowed to "cash-out" unused vacation time should the budget be able to stand it. The cash-outs were to be approved by the Fire Chief and/or the Assistant Fire Chief (these approvals are typically noted on the vacation slip attached to the check stub).

Once again, the JPOIG's report offers no real "constructive" recommendation. Only the standard "destructive" recommendation to takeover or dissolve the GIVFC, form a new West Bank Fire District, hire new employees and move on. Once again, GIVFC disagrees with this recommendation and offers its own "constructive" recommendations and an action plan to see them through.

Constructive recommendations related to leave might have included:

- GIVFC should formalize its sick and annual leave policy in writing.
- GIVFC should include a written policy of "cashing out" vacation leave, if the budget allows. Proper review and approvals should be put in place.
- GIVFC should implement a formal system of tracking the accrual of sick and annual leave. If the QuickBooks system is deemed inadequate, an Excel spreadsheet should be utilized that tracks activity and is reconciled to the payroll records with each pay period. This spreadsheet should be reviewed and approved periodically by the Fire Chief or someone other than the Logistics Chief/Bookkeeper.

GIVFC's ACTION PLAN

- GIVFC will formalize its sick and annual leave policy in writing. – Assigned to Fire Chief, Logistics Chief/Bookkeeper and to be approved by Board of Directors
- GIVFC will include written policy of "cashing out" vacation leave in its sick and annual leave policy, if the budget allows. Proper review and approvals should be put in place. – Assigned to Fire Chief, Logistics Chief/Bookkeeper and to be approved by Board of Directors
- GIVFC will implement a formal system of tracking the accrual of sick and annual leave. If the QuickBooks system is deemed inadequate, an Excel spreadsheet should be utilized that tracks activity and is reconciled to the payroll records with each pay period. This spreadsheet should be reviewed and approved periodically by the Fire Chief or someone other than the Logistics Chief/Bookkeeper. – Assigned to the Fire Chief and the Logistics Chief/Bookkeeper

JPOIG Finding #5: Lack of Internal Controls, Timesheets, Payroll, and Benefits

Condition: During testing of 660 payroll transactions amounting to \$1,362,849 in gross pay, a number of exceptions resulting in questioned costs were identified:

1. Missing or unavailable timesheets amounting to \$86,475.
2. Uncleared checks improperly voided totaling \$24,962.
3. Unapproved timesheets totaling \$24,811.
4. The Assistant Fire Chief and the Logistics Chief were approving the timesheets, accessing payroll bank accounts, processing payroll, and signing payroll checks, which indicates a lack of segregation of duties in all remaining payroll transactions totaling \$766,152 in questioned costs.

Criteria: GIVFC Memorandum on Internal Accounting Policies and Procedures required that employees keep track of their time by day and complete a standardized timesheet. The timesheet should be signed by the employee at the end of the pay period and turned into the Fire Chief for review and approval.

Cause: The Fire Chief did not review the majority of employee timesheets tested by the JPOIG. Timesheets serve as the basis for hours worked and employee pay.

Exposure: Failure to implement timekeeping and payroll controls, and segregate the duties of timekeeping and payroll, creates the potential for fraud, waste, and abuse to occur and remain undetected. Total questioned costs involving payroll transactions total \$902,400.

Recommendation: Parish Administration Preterminating a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services and in cooperation with GIVFC, should exercise oversight as necessary over payroll transactions to ensure public funds are properly expended and safe guarded.

GIVFC’S RESPONSE

The JPOIG on Table #4 on Page 10 “questions” \$86,475 of timesheets that “are not present”. We have no specifics on which timesheets he is referring to, therefore we cannot respond to this. We did pull all of our 2020 timesheets and offer the following statistics:

GIVFC Payroll - Timesheet Data for 2020

# of Payroll Checks Issued	490	
# of Missing Timesheets	1	
# of Subsequent Voids	1	
# of Timesheets Not Signed by Supervisor	<u>2</u>	
Total Signed Timesheets	486	
# of Timesheets Signed Improperly	<u>2</u>	
Total # of Properly Signed Timesheets	<u><u>484</u></u>	98.78%

Thus, **we show only a small number of problem timesheets, with a timesheet accuracy of 98.78%**. We cannot answer to what the JPOIG was looking at or what errors he is referring to. Maybe the missing sheets are in 2021? We did not have sufficient time to check all of the support.

In that same Table #4 on Page 10, the JPOIG “questions” \$24,962 of “uncleared checks – improperly voided”. Again, **without specifics we cannot respond**. Given the title of this questioned costs, it also makes no sense to us. What is an uncleared check that is improperly voided? If a duplicate check was entered by mistake or there was an error on a check, GIVFC has the right to void the check.

In fact, during the re-entry of the QuickBooks data that is referred to above, there were a handful of checks that were duplicated and voided at year-end when we were printing out our W-2s. We noted that they had not cleared and we noted that the net amounts were duplicated in the system. This is not an “improper voiding of an uncleared check”. As such, we cannot respond to this comment/questioned costs.

Table #4 on Page 10 notes \$24,811 worth of timesheets with no management approval on them. **Per our review (see table above), we only found 2 timesheets where the Fire Chief and the Logistics Chief didn’t have the proper approval on their timesheet and we found 2 additional timesheets with no approval signature and one timesheet was missing.** We don’t believe this adds up to the \$24,811 that the JPOIG refers to, but again, without specifics, we cannot respond.

The “last questioned cost” on Table #4 on Page 10 is \$766,152 under the listing – “lack of segregation of duties – payroll”. **Again, we don’t believe that the JPOIG is using the Questioned Costs term properly.** 98.78% of our payroll checks issued in 2020 were supported by a timesheet that had the employee’s signature and a supervisor’s signature. The hours on the timesheet (including regular, overtime, sick, annual, and holiday) agreed to the QuickBooks system and the check stub. We understand that there is a lack of segregation of duties, but we don’t understand how one can question the entire payroll expense when there is proof that the hours were worked and paid.

Once again, the JPOIG’s report offers no real “constructive” recommendation. Only the standard “destructive” recommendation to dissolve the GIVFC, form a new West Bank Fire District, hire new employees and move on. Once again, GIVFC disagrees with this recommendation and offers its own “constructive” recommendations and an action plan to see them through.

Constructive recommendations related to payroll might have included:

- GIVFC should formalize the pay rates of the administrative personnel (those on the 7 day work-period) and formally document whether they are “exempt” or “non-exempt” employees under FLSA. If they are non-exempt and subject to overtime, GIVFC should document the overtime policy that is applicable to these employees and how it meets the FLSA minimum requirements.
- GIVFC should have the Board of Directors review and approve an employee pay rate schedule prior to the beginning of each fiscal year, note approval in the minutes, and keep it on file.
- GIVFC should require that the timesheets be signed off by the Fire Chief in all circumstances (except for his own timesheet, which must be signed off by the Assistant Fire Chief or his designee). There should be no exceptions to this policy except for when the Fire Chief is unavailable to sign the timesheets. In that case, he should designate someone other than the Logistics Chief to sign in his place.

GIVFC’S ACTION PLAN

- GIVFC will formalize the pay rates of the administrative personnel (those on the 7 day work-period) and formally document whether they are “exempt” or “non-exempt” employees under FLSA. If they are non-exempt and subject to overtime, GIVFC should document the overtime policy that is applicable to these employees and how it meets the FLSA minimum requirements. – Assigned to Fire Chief and Logistics Chief/Bookkeeper
- GIVFC will have the Board of Directors review and approve an employee pay rate schedule prior to the beginning of each fiscal year, note it in the minutes, and keep it on file. - Assigned to Board of Directors and Fire Chief

- GIVFC will require that the timesheets be signed off by the Fire Chief in all circumstances (except for his own timesheet, which must be signed off by the Assistant Fire Chief or his designee). There should be no exceptions to this policy except for when the Fire Chief is unavailable to sign the timesheets. In that case, he should designate someone other than the Logistics Chief to sign in his place. – Assigned to Fire Chief

JPOIG Finding #6: Questioned and Disallowed Operating Expenditures

Table #10 on page 18 breaks down the results of the testing that the JPOIG did on operating expenditures. It notes that 69 transactions were selected for testing and that 61 exceptions were noted.

Condition: The JPOIG questioned 48 transactions totaling \$151,633 of operating expenses that were not adequately supported by invoices indicating a fire services expense.

The JPOIG also noted 13 disallowed transactions in the amount of \$3,904 as unallowable uses of fire millage funds. Total questioned and disallowed costs represent 91% of the expenditures tested.

Criteria: State law provides that the proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. The Proposition approved by voters for the Fire Protection District No. 9 stated that the purpose of the millage was for the purpose of acquiring, constructing, improving, providing, maintaining, or operating the District’s fire protection facilities and equipment. Attorney General Opinion 12-0086 states in part “public funds may be spent on food and nonalcoholic beverages to be served to volunteer firefighters during training sessions or workshops when such session or workshop is scheduled during normal mealtime hours and it is necessary to conduct the training at that time...If training occurs on a regular basis and is part of the firefighters normal working hours, it may be less reasonable to use public funds to provide meals.”

Cause: The GIVFC does not properly control its use of Parish millage funds to ensure that adequate documentation is retained.

Exposure: Lack of adequate systems, policies, and procedures to control operating expenditures creates the potential for fraud, waste, and abuse to occur and remain undetected.

Recommendation: Parish Administration Preterminating a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services and in cooperation with GIVFC, should exercise oversight as necessary over operating expenditures to ensure public funds are properly expended and safe guarded.

GIVFC’S RESPONSE

Since the report contains no specifics about which items were tested and which items contained exceptions, we cannot respond to the specifics of this comment. We have no idea which 35 checks he claims were lacking supporting documentation of invoices.

We can say that the credit card charges are mostly supported. We do acknowledge that we did not have all of the invoices attached; however, it should be noted that the credit card statement was a last minute request by the JPOIG and we were still working on responding to his request when the report was issued.

He notes in Table #10 that we had 4 transactions totaling \$3,594 for **unallowable food expenditures**. As noted above, the JPOIG quotes Louisiana Attorney General Opinion 12-0086 and **tries to make the case that buying food with public funds for volunteer firefighters during training sessions is somehow wrong. We disagree with this.**

We have included a copy of AG Opinion 12-0086 in **Attachment E** for the reader to review. As far as we can tell, this opinion not only allows the purchase of food for volunteer firefighters during training sessions, but it also addresses the provision of food to volunteer firefighters who respond to an emergency event or public relations outing. **Basically, the AG Opinion states that as long as the costs are reasonable and the circumstances warrant a feeding of the volunteer firefighter, it can be done. Curious that the JPOIG didn't state that.**

We contend that any food purchase made by GIVFC was done within these parameters. We either bought the food for a training session or when we had to provide food for the firefighters after a long emergency event. **It should also be noted that some of this food went to feeding employees, not "volunteers". Thus, as long as the business purpose is there and the employee is an employee of the District, the point is moot.**

Finally, Table #10 ends with 9 instances of **Unallowable NSF fees** totaling \$310. What world does the JPOIG operate in where finance charges, late fees, and NSF fees don't occur? **While we don't like to see GIVFC charged for NSF fees by our bank and we do try to get them waived, we do not believe that they are "unallowable". This is a normal bank charge that most businesses face at one time or the other in the real world.**

Once again, the JPOIG's report offers no "constructive" recommendations. Only the standard "destructive" recommendation to "takeover" or dissolve the GIVFC, form a new West Bank Fire District, hire new employees and move on. Once again, GIVFC disagrees with this recommendation and offers its own "constructive" recommendations and an action plan to see them through.

Constructive recommendations related to expenditures might have included:

- GIVFC should implement a purchase order process (as per its financial policy) which provides for an approval of all expenditures by the Fire Chief prior to the purchase being made. This purchase order process could also include a budget check process whereby the Logistics Chief/Bookkeeper checks to see if budget is available on the line-item for the purchase prior to making the purchase.
- GIVFC should ensure that all checks are supported with invoices or other supporting documentation. The invoices/support should be reviewed and approved for payment prior to payment being processed. Evidence of this review should be made on the invoice via signature/initial or other mark.
- GIVFC should ensure that all credit card transactions are supported by an invoice/receipt and that each transaction has the business purpose noted on it.
- GIVFC should have the credit card statements reviewed for propriety by someone other than the card holders/purchasers each month prior to making payment.

GIVFC'S ACTION PLAN

- GIVFC will look to implement a purchase order process (as per its financial policy) which provides for an approval of all expenditures by the Fire Chief prior to the purchase being made. This purchase order process will also include a budget check process whereby the Logistics Chief/Bookkeeper checks to see if budget is available on the line-item for the purchase prior to making the purchase. – Assigned to Fire Chief and Logistics Chief/Bookkeeper
- GIVFC will ensure that all checks are supported with invoices or other supporting documentation. The invoices/support will be reviewed and approved for payment prior to payment being processed. Evidence of this review will be made on the invoice via signature/initial or other mark. – Assigned to Fire Chief and Logistics Chief/Bookkeeper
- GIVFC will ensure that all credit card transactions are supported by an invoice/receipt and that each transaction has the business purpose noted on it. – Assigned to Fire Chief and Logistics Chief/Bookkeeper

- GIVFC will have the credit card statements reviewed for propriety by someone other than the card holders/purchasers each month prior to making payment. – Assigned to Fire Chief and possibly the Board President

JPOIG Finding #7: Fuel Invoicing Exceptions

The GIVFC does not have a written policy for the delivery of fuel to the company’s vehicles or the payment of fuel invoices. The GIVFC expended approximately \$4,376 per year. The GIVFC does not use a third-party fueling system, nor does it maintain fuel purchase cards. All vehicles are fueled at a local gas station, where the GIVFC has arranged a charge account. Employees who regularly drive the company vehicles, are responsible to refuel and sign the gas station fuel log as needed, and are required to sign a fuel log as each vehicle is re-fueled. The fuel logs list the date, cost of fuel, mileage, the vehicle, and the firefighter who refueled the vehicle. The local gas station sends a statement to the GIVFC each month, and the GIVFC remits the payment to the station.

1. Lack of managerial approval of fuel expenses- \$4,376.
2. EMS vehicles fueled with Fire Millage Funds- \$92, and
3. Unidentified fuel expenses- \$63.

Condition: The JPOIG testing revealed two (2) instances where the GIVFC fueled the GIVES vehicles with fire millage funds, and four (4) instances where fuel transactions were unidentified. All of the fuel transactions tested lacked managerial approval of the invoice. Total questioned costs associated with these exceptions are \$4,221, and disallowed costs are \$155.

Criteria: The GAO Standards for Internal Control, commonly known as the Green Book, is a recognized authoritative source used by government finance professionals. Section 10.10 states: ... Management may design a variety of transaction control activities for operational processes, which may include verifications, reconciliations, authorizations and approvals, physical control activities, and supervisory control activities.

Cause: The GIVFC management did not provide its employees with adequate guidelines for the purchase and usage of the fuel for Parish owned fire vehicles and equipment.

Exposure: Lack of proper controls over the purchase of fuel creates the potential for fraud, waste, and abuse to occur and remain undetected. Total questioned and disallowed costs associated with these exceptions are \$4,376.

Recommendation: Parish Administration Pretermittting a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services and in cooperation with GIVFC, should exercise oversight as necessary over fuel expenditures to ensure public funds are properly expended and safeguarded

GIVFC’S RESPONSE

The JPOIG states that we did not provide our employees with adequate guidelines on how to refuel our vehicles and then he outlines the process/guidelines followed by our employees on how they refuel our vehicles. **It is true that we do not utilize a third-party fueling system such as Fuelman; however, it should be pointed out that we are on a remote island with few resources. There are only three gas stations on the island.**

We have set up “credit accounts” with two of the stations (although we only really use on) whereby our employees are allowed to fuel up the vehicles and the station credits our account. They track the date, the unit and the cost. At the end of the month (or when the station decides to), a statement of the account comes in to GIVFC. The statement is reviewed by the Logistics Chief/Bookkeeper and set up for payment.

As noted earlier, the operations of the fire district and the ambulance district are both run out of the same building and, thus, the same employees are bringing vehicles from each district into the gas stations for fueling. The fact that 2 mistakes were made is not unlikely or unexpected. The Logistics Chief/Bookkeeper should have caught these charges when he was reviewing the charges but didn't. **Thus, even though we have not been given the specific transaction to review, we admit that 2 transactions for \$95 in fuel for the ambulance could have been charged to GIVFC in error.**

For the "undocumented" items totaling \$63, we cannot respond. **We have no specifics on these transactions.**

Again, as to the questioning of the entire \$4,221 because of internal control deficiencies, we disagree with this. There are invoices supporting the cost. The invoices note the dates, units, and gas purchased. Historical costs are also in line with what was purchased in 2020. It is obvious, once again, that the JPOIG has chosen to "question" all of the costs in order to make the situation look worse than what it is.

Once again, the JPOIG's report offers no "constructive" recommendations. Only the standard "destructive" recommendation to takeover or dissolve the GIVFC, form a new West Bank Fire District, hire new employees and move on. Once again, GIVFC disagrees with this recommendation and offers its own "constructive" recommendations and an action plan to see them through.

Constructive recommendations related to fuel might have included:

- GIVFC should memorialize its vehicle fuel process in the form of a written policy and distribute it to all employees with access to departmental vehicles.
- GIVFC should make sure that the review of the monthly statements from the gas station is detailed enough to ensure that erroneous charges between GIVFC and GIVES are identified and corrected prior to making payment.
- GIVFC should ensure that if GIVFC is charged for fuel from another agency, the gas station is notified and a credit is requested on the next statement.

GIVFC'S ACTION PLAN

- GIVFC will memorialize its vehicle fuel process in the form of a written policy and distribute it to all employees with access to departmental vehicles. – Assigned to Fire Chief and Logistics Chief/Bookkeeper
- GIVFC will make sure that the review of the monthly statements from the gas station is detailed enough to ensure that erroneous charges between GIVFC and GIVES are identified and corrected prior to making payment. – Assigned to Logistics Chief/Bookkeeper
- GIVFC will ensure that if GIVFC is charged for fuel from another agency, the gas station is notified and a credit is requested on the next statement. – Assigned to Logistics Chief/Bookkeeper

JPOIG Finding #8: Failure to Safeguard Fixed Assets and Equipment

The GIVFC maintains a small fleet of fire equipment including but not limited to; three (3) fire trucks, three (3) pick-up trucks, three (3) sedans, four (4) trailers, two (2) Yamaha wave runners, an ATV, a Polaris Razor, and a rescue boat. The GIVFC maintains a list of vehicles, and the external accountant maintains a depreciation schedule for all equipment owned. The GIVFC had not recently performed a physical inventory. Therefore, the JPOIG conducted a physical validation of the equipment as part of testing in this area.

The current contract with the Parish requires that the GIVFC 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 # 9. The JPOIG attempted to validate the physical existence of 26 vehicles purchased with Parish funds and reviewed the vehicle titles to ensure that they were titled in the name of the District. The JPOIG noted the following:

As of 2020, the GIVFC maintained a total cost of \$1,551,755 in capital assets, of which, vehicles and equipment totaled \$1,145,673. The current lack of an equipment maintenance policy, or procedures to ensure that equipment is properly inventoried and periodically reported to the OFS increases the risk of loss of fire equipment purchased with millage funds. As a result, equipment totaling \$1,145,673 is questioned.

Condition: As of 2020, the GIVFC maintained a total of \$1,551,755 in capital assets, of which, vehicles and equipment totaled \$1,145,673.9 The GIVFC lacks a written equipment maintenance policy, and lacks written procedures to ensure that equipment is properly inventoried. OFS has not coordinated with GIVFC to establish a detailed fixed assets inventory. Neither GIVFC, nor the OFS, have taken the appropriate action to safeguard assets purchased and maintained with Parish funds.

Criteria: The 03/13/2018 Fire Protection agreement provides that, “the apparatus, equipment, and vehicles purchased with contract consideration or public funds... shall be the property of Jefferson Parish and shall be titled to the Parish, assets purchased prior to the effective date of the agreement are the property of the Parish, any asset acquired within three years prior to the commencement date of the agreement shall be retitled in the Parish’s name.” The Fire Protection agreement also provides that the GIVFC and Parish will cooperate with one another to prepare an inventory of each asset and piece of equipment with an initial purchase cost of Five Hundred (\$500.00) Dollars.

Cause: Neither the GIVFC, nor the OFS, has insured compliance with basic procedures to safeguard company fixed assets and equipment.

Exposure: The current failure to safeguard company fixed assets exposes the company and the Parish to potential liability and loss of use of the fire equipment totaling \$1,145,673.

Recommendation: Parish Administration Pretermittting a West Bank fire protection district and/or in the interim, the Parish Administration, through the Office of Fire Services and in cooperation with GIVFC, should exercise oversight as necessary over fixed assets to ensure public funds are properly expended and safeguarded.

GIVFC’S RESPONSE

GIVFC does maintain a small fleet vehicles and heavy equipment (firefighting and water rescue vehicles) in order to perform its duties under the contract with the Parish.

Table #12 on page 20 supposedly provides a listing of the 26 vehicles in the GIVFC Inventory. **We contend that this listing is incorrect.** The listing contains vehicles that were disposed of years ago and have not been in our inventory of assets for years.

The table also seems to indicate that certain vehicles “could not be physically inventoried”. We again disagree with this contention. Some of these vehicles were on the island but they had been moved to the Jefferson Parish Pavilion in preparation for disposal. Others had already been transported to the Jefferson Parish Surplus yard for disposal.

We present a listing below of our vehicles and heavy equipment and the status/location of each. This listing comes from our records and agrees to what our external auditor showed on his final 2020 depreciation schedule. Note how our list only has 17 items compared to the 26 that Table #12 presented by the JPOIG showed. The 18th item (a used fire truck) was donated to us in July 2021 from the Terrytown Volunteer Fire Department to take the place of our old Ladder Truck (Unit E-977). We can only state that several assets listed by the JPOIG have long been disposed of and we do not know why he has included them on his listing.

Grand Isle Volunteer Fire Company						
Vehicles and Heavy Equipment - as of December 31, 2020						
Item #	GIVFC Unit #	Date In Svc	VIN	Description	Status	Location
1	E-977	9/30/1991	003764	Fire Ladder Truck	In-Active	JP Surplus
2	E-980	3/1/2000	67363	2000 Ford F250 - Maroon	In-Active	JP Pavilion
3	E-979	7/1/2005	60299	E-1 Pumper Truck	Active	Station 97
4	E-998	4/5/2007	C011324	1992 Mack Pumper Fire Truck	In-Active	JP Surplus
5		6/29/2009	1018520	Falcon Flatbed Trailer	Active	Station 97
5	SRT-2	6/10/2010		2010 Can-Am 4 Wheeler - Donated	In-Active	JP Pavilion
6	SRT-8	6/10/2010	xx-J00771	2010 Polaris 4 Wheeler - Donated	In-Active	JP Pavilion
7	SRT-7	6/10/2010		2009 Model 700 6x6 Life ASAP Ride	In-Active	JP Surplus
8	SRT-1	9/10/2012	CEC008526	Ford F-350 Rescue Truck	Active	Station 97
9	E-978	6/17/2013	7A32883	2010 Ford F-550 Brush Truck	Active	Station 97
10	SRT-5	5/19/2014	xx-1711C414	Yamaha Wave Runner	In-Active	JP Surplus
11	E-981	9/16/2014	xx-50348	2011 Ford Crown Vic - Black	In-Active	JP Pavilion
12		6/10/2019		24' Relentless Monohull Patrol Boat	Active	Station 97
13		6/10/2019		2 Mercury Verado 150HP Motors for Boat	Active	Station 97
14		6/10/2019		Wellbuilt Trailer for Boat	Active	Station 97
15		12/31/2018	Lic# 251543	Chevy Impala - White - Donated	In-Active	JP Pavilion
16		12/31/2018	Lic# 251540	Ford Crown Vic - White - Donated	In-Active	JP Pavilion
17		12/31/2019		M35 Duece-and-a-half Truck - Donated	Active	Station 97
18	1352	7/31/2021	xx-01740	Fire Ladder Truck (Donated from TVFD)	Active	Station 97

Where the location indicates “In-Active” and the location indicates somewhere other than GIVFC’s Station 97, these are assets that have been deemed “damaged” or “disposable” after review by the Parish Fire Services Department and these assets have been sent to JP Surplus for disposal or have been moved to the JP Pavilion on Grand Isle in anticipation of sending them to JP Surplus for disposal.

It is not true that we have not recently taken a physical inventory of our assets. Each year, as part of our annual audit, we do a walk through/physical inventory of our vehicles and heavy equipment with our external auditor. He verifies the existence of the vehicle and agrees it to the fixed asset and depreciation schedule used for the audit. This same schedule is then signed off by the Assistant Fire Chief and maintained by GIVFC as our “book of record” for assets. As such, a physical inventory was taken during the last audit, which would have been sometime in late March or early April 2021. If the Assistant Fire Chief had been interviewed by the JPOIG, this fact would have been noted.

The reader should also understand a little of the history behind the “titling of assets in the Parish’s name”. Prior to Parish President John Young’s administration (2010 to 2015), there was no requirement to have the titles of the volunteer fire department assets titled in the name of the Parish. The various volunteer fire companies purchased the vehicles, fire trucks, and heavy equipment, titled them in their name, and paid for the insurance on all of them.

It was late in the John Young administration (2014-2015) that the volunteer fire department contracts began to be scrutinized and reworked. This is when the titling of the assets purchased with public funds came into question. Under the new contracts that were being issued, the volunteer fire departments were now being required to title all of the vehicles, fire trucks and heavy equipment purchased with public funds in the Parish's name. Given the number of volunteer fire departments that were operating and the number of vehicles involved, the volunteer fire departments were "converted" on a piecemeal basis.

The Parish's Department of Fire Services along with the Parish's Accounting Department and Insurance Department would work with one volunteer fire department at a time. Each volunteer fire department was told that the Parish would get to them. **In the case of GIVFC, the Parish never came.** No one from the Parish's Department of Fire Services, Accounting or Insurance ever contacted us about transferring our asset titles over to the Parish. We stand ready to do so and will work with the current Parish administration to make this happen.

The JPOIG also cites us for not having a "written maintenance policy" on our equipment. While we may not have a written policy, we do maintain the equipment. **Each year, we pay a vendor to come in and perform preventive maintenance on all of the fire trucks.** The JPOIG's report shows some pictures of vehicles purportedly in disrepair, which tries to insinuate that we do not maintain our equipment. **This is simply not true.**

For example, some of the donated vehicles on hand were being kept to practice our search and rescue techniques on utilizing our "jaws of life" tools that we recently purchased. The police department recently donated a damaged Crown Victoria to us to practice on. Another vehicle, pictured in Figure 2 on Page 19, claims that Unit 981 was found "damage/inactive under the home of the Assistant Fire Chief". The truth of the matter is that the battery on the car recently died and we had not yet replaced it or towed the car back to the station. Of course, any chance to make us look bad, the JPOIG is going to pounce on the opportunity without giving all of the facts.

Finally, once again, the **misuse of the term "questioned costs"**, in which the JPOIG is "questioning" the entire value of our capital asset listing of \$1,551,755 because "we don't have a written maintenance policy" and his misrepresentation that no inventory has recently been taken. **This makes no sense to us.**

Our capital asset listing is generated from the additions posted to our capital outlay expenditure accounts, **which are supported by invoices.** Disposals are posted when made. Donated assets are added at zero value, in accordance with generally accepted accounting practices. **Our asset list is audited annually AND a physical inventory of vehicles and heavy equipment is done each year as part of the audit.** The value of the capital asset listing is supported and should not be "questioned".

Once again, the JPOIG's report offers no "constructive" recommendations. Only the standard "destructive" recommendation to takeover or dissolve the GIVFC, form a new West Bank Fire District, hire new employees and move on. Once again, GIVFC disagrees with this recommendation and offers its own "constructive" recommendations and an action plan to see them through.

Constructive recommendations related to fixed assets might have included:

- GIVFC comply with the contract's requirement to title all vehicles and heavy equipment (fire truck, boats and rescue equipment) in the name of the Parish.
- GIVFC should perform a physical review of all of its vehicles and heavy equipment at least annually to determine its usefulness and whether or not the asset should continue to be used in operations or be disposed of.

- GIVFC should ensure that all donated vehicles are documented and added to the capital asset listing in the year of donation.
- GIVFC should ensure inactive or damaged vehicles that are disposed of are removed from its capital assets listing when disposed of.
- GIVFC should comply with the requirements of the contract to provide a current listing of active assets to the JP Fire Services Department.

GIVFC'S ACTION PLAN

- GIVFC will comply with the contract's requirement to title all vehicles and heavy equipment (fire truck, boats and rescue equipment) in the name of the Parish. – Assigned to Logistics Chief/Bookkeeper
- GIVFC will perform a physical review of all of its vehicles and heavy equipment at least annually to determine its usefulness and whether or not the asset should continue to be used in operations or be disposed of. – Assigned to Fire Chief and Logistics Chief/Bookkeeper
- GIVFC will ensure that all donated vehicles are documented and added to the capital asset listing in the year of donation. – Assigned to Logistics Chief/Bookkeeper
- GIVFC will ensure inactive or damaged vehicles that are disposed of are removed from its capital assets listing when disposed of. – Assigned to Logistics Chief/Bookkeeper
- GIVFC will comply with the requirements of the contract to provide a current listing of active assets to the JP Fire Services Department.- Logistics Chief/Bookkeeper

JPOIG - Finding #9: Lack of Compliance with Parish Contracts

The OFS Director informed the JPOIG that the GIVFC was not in compliance with certain elements of the contract as of 08/17/2021. These items are as follows:

- Fire reports are not submitted in a timely manner,
- Insurances expired in August (reinstated on August 9, 2021),
- An annual budget was not submitted,
- PIAL Fire rating reports were incomplete, and
- Equipment inventory listings were incomplete

Condition: As of the date of this report, the OFS has prepared a compliance report on the GIVFC as follows:

1. Fire reports are not submitted in a timely manner.
2. Insurances expired in August (reinstated on August 9, 2021).
3. An annual budget was not submitted.
4. PIAL Fire rating reports were incomplete.
5. Equipment inventory listings were incomplete.

The JPOIG also noted that the GIVFC was not in good standing with the Louisiana Secretary of State, which is a requirement of the Parish contract.

Criteria: Fire Protection Agreement, Section III Reports and Records, states that GIVFC agrees to submit the following: (A) Annual Audited Financial statements to the Finance Director, (B) itemized annual budget for operations and capital expenditures to the Director of Fire Services, (C) retain records in accordance with standard accounting guidelines, (D) Quarterly financial reports concerning expenditures of funds to the Director of Fire Services, (E) Provide certificates of completion issued by the Louisiana Board of Ethics 1-hour training to the Director of Fire Services.

Cause: The GIVFC has not updated its information with the Secretary of State as required by Louisiana law. The GIVFC has not fully complied with the Parish contract, nor has it fully complied with the OFS and JPOIG requests for information.

Exposure: The above results in a lack of compliance with the Parish contract and the Louisiana Secretary of State requirements.

Recommendation: The JPOIG recommends that the Parish Administration/OFS establish policies and procedure to monitor compliance with all aspects of the Fire Protection Agreement, including the entity's status with the Louisiana Secretary of State

GIVFC'S RESPONSE

First of all, we find it curious that the "scope" of the audit was at first January 1, 2020 through December 31, 2020, which was then extended through April 30, 2021, yet the JPOIG report is quoting findings related to information that was supposedly gathered in August 2021 – well "outside" of the scope of the audit period.

Next, we are not sure how to respond to the balance of this finding, given the fact that **we were filing financial reports, budgets, and fire reports with the Parish's Department of Fire Services.** Since the Assistant Fire Chief no longer works here, we cannot speak to which reports were filed or how complete they were, but it was our understanding that the required reports were being filed. **If they were not found in the Parish's Department of Fire Service's files, then that is a matter they may have to answer to.**

Regarding the note about our **insurance coverage lapsing** and being reinstated on August 9, 2021, **this is simply not true.** Our insurance coverages expired on August 8, 2021 and were renewed on that same day. How can the JPOIG say that they "lapsed"? See **Attachment E** for a schedule of our insurance policies in place at December 31, 2020 and evidence of their renewals in 2021. **All property and equipment was properly secured and insured at all times.**

As to the **PIAL Fire Rating Report**, again, **we are not sure how to respond.** The former Assistant Fire Chief was responsible for filing this documentation with the State Fire Marshall's Office and we were under the impression that all paperwork was submitted. **We have never received any notice from the State Fire Marshall that the information on our Fire Rating Report was incomplete.**

Once again, the JPOIG's report offers no "constructive" recommendations. Only the standard "destructive" recommendation to dissolve the GIVFC, form a new West Bank Fire District, hire new employees and move on. Once again, GIVFC disagrees with this recommendation and offers its own "constructive" recommendations and an action plan to see them through.

Constructive recommendations related to fixed assets might have included:

- GIVFC should comply with the requirements of the contract and submit all required documents with the Parish's Department of Fire Services on a monthly, quarterly, or annual basis (or as needed). This would include the submission of:
 - Monthly fire reports
 - Monthly financial statements in the format promulgated by the Parish Department of Fire Services
 - Annual Budgets for the Department
 - Listing of Active Vehicles and Heavy Equipment
 - Copies of PIAL Fire Rating Reports
 - Other documentation, as needed.
- GIVFC should ensure that its insurance coverages do not lapse

GIVFC’S ACTION PLAN

- GIVFC will comply with the requirements of the contract and submit all required documents with the Parish’s Department of Fire Services on a monthly, quarterly, or annual basis (or as needed). This will include the submission of:
 - Monthly fire reports
 - Monthly financial statements in the format promulgated by the Parish Department of Fire Services
 - Annual Budgets for the Department
 - Listing of Active Vehicles and Heavy Equipment
 - Copies of PIAL Fire Rating Reports
 - Other documentation, as needed.
 - This action plan will be assigned to the Fire Chief and the Logistics Chief/Bookkeeper
- GIVFC will ensure that its insurance coverages do not lapse – Assigned to the Logistics Chief/Bookkeeper

JPOIG CONCLUSION

The JPOIG observed that the GIVFC’s failure to abide by its Articles of Incorporation and to maintain documentation routinely associated with basic corporate formalities gives rise to the risk that the GIVFC’s corporate status may be disregarded, exposing Jefferson Parish as well as any others associated with the GIVFC to unanticipated liabilities. The JPOIG also observed that the GIVFC has not ever achieved tax-exempt status under Internal Revenue Code. The JPOIG determined that the GIVFC utilized QuickBooks to account for its financial activities. The books appear to be maintained on a cash basis of accounting. However, the JPOIG noted a significant number of recordkeeping irregularities existed in the unaudited financial reports and found the company lacked adequate supporting documentation for many transactions involving payroll, operating expenses, and fixed assets. Lack of segregation of duties is also prevalent throughout the areas audited. See Table #13 below for a summary of questioned and disallowed costs noted in the audit.

Table # 13	Summary of Questioned and Disallowed Costs		
Audit Area	Questioned	Disallowed	Grand Total
	Costs	Costs	
Cash in Bank	\$ 113,860	\$ -	\$ 113,860
Payroll	\$ 1,165,615	\$ 197,234	\$ 1,362,849
Operating Expenditures	\$ 151,633	\$ 3,904	\$ 155,537
Fuel Expenditures	\$ 4,221	\$ 155	\$ 4,376
Equipment	\$ 1,145,673	\$ -	\$ 1,145,673
Total	\$ 2,581,002	\$ 201,293	\$ 2,782,295

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The lack of fiscal and administrative internal controls over public funds remitted to the GIVFC continues to cause fiscal and operational risks at levels that are unacceptable. These risks stem from lack of governance, lack of adequate management, and also includes a lack of adequate policies. Considering that the GIVFC has failed to maintain a duly elected Board of Directors in accordance with their By-Laws and to maintain control over the GIVFC assets, the JPOIG is recommending that the Parish adopt an ordinance establishing a West Bank fire protection district, the boundaries of which are conterminous with the Fire Protection No. 9, but which boundaries may later be amended. In connection with adopting the ordinance, Parish Council should adopt related ordinances to support the employment of fire protection employees of the newly created West Bank fire protection district. Preempting a West Bank fire protection district and in the interim, the JPOIG also makes recommendations for the Administration, through the Office of Fire Services, to exercise oversight to ensure that public funds paid to the GIVFC are properly expended and safeguarded.

GIVFC'S RESPONSE/CONCLUSION

As evidenced by our responses throughout this letter, **we disagree with many of the questioned costs, findings and obviously, the conclusion of the JPOIG.** Once again, we take offense to some of the language and insinuations the report uses in the conclusion to the report. We understand and admit that we have a "lack of segregation of duties" and that it is considered a "material weakness" in internal controls; however, for the JPOIG to make the statement that he "noted a significant number of recordkeeping irregularities existed in the unaudited financial reports" is **inflammatory and false.** Not once in the body of the report were "recordkeeping irregularities" noted and none were ever brought to our attention.

The report also states that "the company lacked adequate supporting documentation for many transactions involving payroll, operating expenses, and fixed assets", **again untrue.** All of our timesheets and overtime slips are there and were provided to the JPOIG. All of our fixed assets are supported by invoices. His findings and questioned costs in the body of his report were not brought on by "lack of documentation", but rather by the lack of internal controls brought about by the "lack of segregation of duties". We challenge him or anyone to show where our payroll activity is not supported or where our fixed assets are not supported.

We do acknowledge that we did not have all of the receipts to support the activity on the statements from our credit card; however, we can work back to obtaining some of those receipts (particularly the purchases from Amazon.com) to prove that those purchases were legitimate and allowable. We are already putting in place policies to ensure that all credit card transactions are supported in the future.

In the end, we can only show where we have tried to put this "bad blood" between the two agencies aside and have taken the professional "high road" by presenting "constructive" recommendations and true "action plan items" which will help resolve many of the issues noted. We have already started taking some of these actions. We stand ready to work with the current administration of the Parish's Department of Fire Services in making sure that all compliance issues are handled and all reports are filed with their office.

As to the notion that the Parish should simply takeover or dissolve the GIVFC and create a whole new West Bank Fire District and hire new employees, we can only caution you about the recklessness of this idea. While it may sound good on paper, consider the issues that we have faced and that have caused some of the problems brought out in this report. These problems are not going to go away because a new district is created. Think about the following:

- Grand Isle is in a remote part of the Parish, 102 miles from Gretna, 2 hours by car,
- Grand Isle serves a small fishing community, subject to large influxes of population on weekends, holidays, and summer months,
- Grand Isle remains in the path of tropical storms and hurricanes and overtime related to these events, which seem to be increasing each year, is not going to go away,
- Low pay has made recruiting and retaining qualified employees difficult,
- The population of Grand Isle is very small and finding qualified, certified firefighters or paramedics is a constant battle. If all of the current employees are fired, who is the new District going to hire to work as firefighters in Grand Isle? Who else on the island is certified to be a firefighter or paramedic? Who would come in from the outside for such low pay and from such a distance?
- If a new West Bank District is created and full-time employees are brought in (like the East Bank Consolidated Fire District), these employees would be subject to mandatory membership in the State Fire Pension Plan. This plan currently has an employer match of 35.75% for FY 2021-22. We currently offer no retirement to our employees (except one that has a small 401k plan with a 3.0% match. At this rate, with a base payroll of about \$800,000, this new district would incur increased costs of \$286,000 just for pension plan expenses. Nearly one-third of the millage collected in this district would go to pension plan expenses.

We can only ask that the Parish Council and the Parish Administration allow us to address the deficiencies noted in the JPOIG report by working on the noted action plans brought up in this response letter. We believe if we achieve these goals, this might restore faith in our department. Maybe with the departure of our Assistant Fire Chief, who was terminated recently for reasons not related to this report, and with a new JPOIG coming into office sometime soon, we can all work together in improving the operations of our department and towards making us all more efficient and effective.

Sincerely,

A handwritten signature in blue ink, appearing to read "Joel Bradberry", is written over a light blue rectangular background.

Joel Bradberry
Grand Isle Fire Chief

ATTACHMENT A



GRAND ISLE FIRE DEPARTMENT

P. O. Box 550, Grand Isle, LA 70358, Office: 985-787-2777 * Fax: 985-787-3942

January 17, 2022

Internal Revenue Service
Exempt Organizations Determinations
Room 6403
P.O. Box 2508
Cincinnati, OH 45201

To Whom It May Concern:

The Grand Isle Volunteer Fire Company No. 1 (GIVFC) incorporated on April 25, 1969 as a non-profit service corporation as was given the tax identification number of [REDACTED]. We are located in Grand Isle, Louisiana. Since then, GIVFC has operated as a 501C-3 corporation.

The current administration has been asked to produce documentation supporting the entity's tax exempt 501C-3 status. Unfortunately, given the number of years since its incorporation, the number of hurricanes and other disasters that have hit the area, and the number of times the administration has changed over since its incorporation, we have been unable to locate our tax exemption determination letter.

We have also checked the IRS database for tax exempt organizations in Louisiana and do not see our organization listed in the csv file. This greatly concerns us as we are a volunteer fire company operating as a "quasi-public" agency receiving local tax dollars to operate with and we must be registered as a 501C-3 organization. We are just like every other volunteer fire company in the Parish and seem to meet the definition of a tax-exempt entity, so we do not understand why we would not be listed.

It seems incredulous to us that the founding fathers of this organization would not have received the proper documentation to incorporate the volunteer fire department when it was formed. All of the volunteer fire companies in the Parish of Jefferson were pretty much formed at or around the same time and they all incorporated as 501C-3 organizations. We have been operating as one for over 50 years now.

Could you please check your records again and see if there is any record of our agency receiving a 501C-3 tax exemption determination? If so, we would need a copy of the letter. If we did receive a determination letter and it lapsed for some reason, we would also need to know that and what we would need to do to reinstate our status as an active 501C-3 organization.

If you have questions or need additional information, please contact us at the address above or via phone (985-787-2777) or email (GIFire1@yahoo.com). Our primary contacts are myself (Joel Bradberry – Fire Chief) or Colby Calderone (Logistics Section Coordinator/Bookkeeper).

We appreciate your assistance in this matter.

Joel Bradberry
Fire Chief

ATTACHMENT B



GRAND ISLE FIRE DEPARTMENT

P. O. Box 550, Grand Isle, LA 70358, Office: 985-787-2777 * Fax: 985-787-3942

July 21, 2021

SL Bank
20658 Highway 1
Golden Meadow, LA 70357

Ref: New Board of Director President for Accounts

To Whom It May Concern:

The Grand Isle Volunteer Fire Department and Grand Isle Volunteer Emergency Service, Inc. would like to remove Robert Armand's name off all accounts as an approved authorized signature and add the current Board of Director President, David Cantrelle, to all accounts for both departments. Both Fire/EMS departments have authorized this action in the Board minutes at an official scheduled meeting following the resignation from office by Mr. Armand and appointment of current President, Mr. Cantrelle. Attached is a copy of Mr. Cantrelle's drivers license and SSN. Thank you for all your help in this matter.

Keeland Cheramie

A handwritten signature in black ink, appearing to read "Keeland Cheramie", written over a horizontal line.

Asst. Fire Chief

ATTACHMENT C

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of January 31, 2020

Accrual Basis

	Jan 31, 20
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	38,130.40 ✓
GIFD Payroll - SLB 369	201.64 ✓
GIFD Private - SLB 699	253.83 ✓
GIFD Savings - SLB 871	210,231.56 ✓
Total Checking/Savings	248,817.43
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	51,858.85
Total Other Current Assets	51,858.85
Total Current Assets	302,364.85
TOTAL ASSETS	<u>302,364.85</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	10,390.45
Garnishments payable	4,841.00
LA Taxes Withheld	14,322.37
Retirement Liability (Ed Jones)	400.00
SUTA Tax Liability	562.82
Total Other Current Liabilities	199,921.47
Total Current Liabilities	199,921.47
Total Liabilities	199,921.47
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-58,514.01
Total Equity	102,443.38
TOTAL LIABILITIES & EQUITY	<u>302,364.85</u>

✓. agrees to
bank
rec

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
 GIFD Checking - SLB 788, Period Ending 01/31/2020

	<u>Jan 31, 20</u>	
Beginning Balance		135,468.84
Cleared Transactions		
Checks and Payments - 21 items	-262,677.01	
Deposits and Credits - 4 items	166,882.56	
Total Cleared Transactions	<u>-95,794.45</u>	
Cleared Balance		<u><u>39,674.39</u></u>
Uncleared Transactions		
Checks and Payments - 23 items	-7,713.67	
Total Uncleared Transactions	<u>-7,713.67</u>	
Register Balance as of 01/31/2020		<u><u>31,960.72</u></u>
New Transactions		
Checks and Payments - 166 items	-1,038,220.25	
Deposits and Credits - 25 items	1,018,352.57	
Total New Transactions	<u>-19,867.68</u>	
Ending Balance		<u><u>12,093.04</u></u>

~~9166~~ VOIDS
 6169.68

 38,130.40 ✓

 612

612 - agrees to
 Balance sheet

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Payroll - SLB 369, Period Ending 01/31/2020

	<u>Jan 31, 20</u>
Beginning Balance	1,411.58
Cleared Transactions	
Checks and Payments - 64 items	-113,435.40
Deposits and Credits - 51 items	<u>115,303.36</u>
Total Cleared Transactions	1,867.96
Cleared Balance	<u>3,279.54</u>
Uncleared Transactions	
Checks and Payments - 4 items	<u>-3,077.90</u>
Total Uncleared Transactions	-3,077.90
Register Balance as of 01/31/2020	<u>201.64</u>
New Transactions	
Checks and Payments - 405 items	-783,070.67
Deposits and Credits - 53 items	<u>789,000.00</u>
Total New Transactions	5,929.33
Ending Balance	<u>6,130.97</u>

*out 6/15
\$ 90 on
with
check*

611

*611 - Agrees to
Balance sheet*



Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
 GIFD Savings - SLB 871, Period Ending 01/31/2020

	Jan 31, 20
Beginning Balance	100,231.56
Cleared Transactions	
Checks and Payments - 7 items	-110,000.00
Deposits and Credits - 2 items	220,000.00
Total Cleared Transactions	<u>110,000.00</u>
Cleared Balance	<u>210,231.56</u>
Uncleared Transactions	
Checks and Payments - 1 item	-10,000.00
Total Uncleared Transactions	<u>-10,000.00</u>
Register Balance as of 01/31/2020	<u>200,231.56</u>
New Transactions	
Checks and Payments - 27 ite...	-559,000.00
Deposits and Credits - 9 items	464,386.36
Total New Transactions	<u>-94,613.64</u>
Ending Balance	<u>105,617.92</u>

GLV

GLV - Agrees to
Balance Sheet

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

As of February 29, 2020

01/05/22

Accrual Basis

	Feb 29, 20
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	43,440.25
GIFD Payroll - SLB 369	9,880.53
GIFD Private - SLB 699	253.83
GIFD Savings - SLB 871	200,231.56
Total Checking/Savings	253,806.17
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	51,858.85
Total Other Current Assets	51,858.85
Total Current Assets	307,353.59
TOTAL ASSETS	307,353.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	10,390.41
Garnishments payable	4,841.00
LA Taxes Withheld	15,669.50
Retirement Liability (Ed Jones)	600.00
SUTA Tax Liability	562.82
Total Other Current Liabilities	201,468.56
Total Current Liabilities	201,468.56
Total Liabilities	201,468.56
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-55,072.36
Total Equity	105,885.03
TOTAL LIABILITIES & EQUITY	307,353.59

4:05 PM

10/13/20

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Checking - SLB 788, Period Ending 02/29/2020

	<u>Feb 29, 20</u>
Beginning Balance	39,674.39
Cleared Transactions	
Checks and Payments - 19 items	-122,980.25
Deposits and Credits - 3 items	128,290.10
Total Cleared Transactions	<u>5,309.85</u>
Cleared Balance	<u><u>44,984.24</u></u>
Uncleared Transactions	
Checks and Payments - 23 items	-7,713.67
Total Uncleared Transactions	<u>-7,713.67</u>
Register Balance as of 02/29/2020	<u><u>37,270.57</u></u>
New Transactions	
Checks and Payments - 147 items	-915,240.00
Deposits and Credits - 22 items	890,062.47
Total New Transactions	<u>-25,177.53</u>
Ending Balance	<u><u>12,093.04</u></u>

6164.68

 43,440.25 ✓
 T/L

11:07 AM

11/02/20

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Payroll - SLB 369, Period Ending 02/29/2020

	Feb 29, 20
Beginning Balance	3,279.54
Cleared Transactions	
Checks and Payments - 51 items	-82,613.97
Deposits and Credits - 6 items	90,000.00
Total Cleared Transactions	7,386.03
Cleared Balance	<u>10,665.57</u>
Uncleared Transactions	
Checks and Payments - 1 item	-785.04
Total Uncleared Transactions	-785.04
Register Balance as of 02/29/2020	<u>9,880.53</u>
New Transactions	
Checks and Payments - 381 items	-784,319.86
Deposits and Credits - 51 items	799,000.00
Total New Transactions	14,680.14
Ending Balance	<u><u>24,560.67</u></u>

61 ✓

12:55 PM

09/09/20

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 02/29/2020

	Feb 29, 20
Beginning Balance	210,231.56
Cleared Transactions	
Checks and Payments - 5 items	-80,000.00
Deposits and Credits - 1 item	70,000.00
Total Cleared Transactions	-10,000.00
Cleared Balance	<u>200,231.56</u>
Uncleared Transactions	
Checks and Payments - 1 item	-10,000.00
Total Uncleared Transactions	-10,000.00
Register Balance as of 02/29/2020	<u>190,231.56</u>
New Transactions	
Checks and Payments - 22 ite...	-479,000.00
Deposits and Credits - 8 items	394,386.36
Total New Transactions	-84,613.64
Ending Balance	<u>105,617.92</u>

void
 \$ 10,000 ✓

\$ 200,231.56

 612

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

Accrual Basis

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	43,129.76
GIFD Payroll - SLB 369	3,518.24
GIFD Private - SLB 699	253.83
GIFD Savings - SLB 871	195,321.57
Total Checking/Savings	<u>242,223.40</u>
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	<u>1,688.57</u>
Other Current Assets	
DUE FROM GIVES	51,858.85
Total Other Current Assets	<u>51,858.85</u>
Total Current Assets	<u>295,770.82</u>
TOTAL ASSETS	<u>295,770.82</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	-329.64
Garnishments payable	4,841.00
LA Taxes Withheld	12,571.86
Retirement Liability (Ed Jones)	800.00
SUTA Tax Liability	-179.62
Total Other Current Liabilities	<u>187,108.43</u>
Total Current Liabilities	<u>187,108.43</u>
Total Liabilities	187,108.43
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-52,295.00
Total Equity	<u>108,662.39</u>
TOTAL LIABILITIES & EQUITY	<u>295,770.82</u>

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
 GIFD Checking - SLB 788, Period Ending 03/31/2020

	<u>Mar 31, 20</u>
Beginning Balance	44,984.24
Cleared Transactions	
Checks and Payments - 22 items	-127,538.09
Deposits and Credits - 3 items	127,227.60
Total Cleared Transactions	<u>-310.49</u>
Cleared Balance	<u>44,673.75</u>
Uncleared Transactions	
Checks and Payments - 23 items	<u>-7,713.67</u>
Total Uncleared Transactions	<u>-7,713.67</u>
Register Balance as of 03/31/2020	<u>36,960.08</u>
New Transactions	
Checks and Payments - 125 items	-787,701.91
Deposits and Credits - 19 items	762,834.87
Total New Transactions	<u>-24,867.04</u>
Ending Balance	<u>12,093.04</u>

6169.68 void

43,129.76 ✓

GIL

TB

11:12 AM

11/02/20

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
GIFD Payroll - SLB 369, Period Ending 03/31/2020

	<u>Mar 31, 20</u>
Beginning Balance	10,665.57
Cleared Transactions	
Checks and Payments - 45 items	-72,303.74
Deposits and Credits - 5 items	85,000.00
Total Cleared Transactions	<u>12,696.26</u>
Cleared Balance	<u><u>23,361.83</u></u>
Uncleared Transactions	
Checks and Payments - 3 items	-19,843.59
Total Uncleared Transactions	<u>-19,843.59</u>
Register Balance as of 03/31/2020	<u><u>3,518.24</u></u>
New Transactions	
Checks and Payments - 334 items	-692,957.57
Deposits and Credits - 46 items	714,000.00
Total New Transactions	<u>21,042.43</u>
Ending Balance	<u><u>24,560.67</u></u>

612 ✓

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 03/31/2020

	<u>Mar 31, 20</u>
Beginning Balance	200,231.56
Cleared Transactions	
Checks and Payments - 4 items	-65,000.00
Deposits and Credits - 2 items	60,090.01
Total Cleared Transactions	<u>-4,909.99</u>
Cleared Balance	<u>195,321.57</u>
Uncleared Transactions	
Checks and Payments - 1 item	-10,000.00
Total Uncleared Transactions	<u>-10,000.00</u>
Register Balance as of 03/31/2020	<u>185,321.57</u>
New Transactions	
Checks and Payments - 18 ite...	-414,000.00
Deposits and Credits - 6 items	334,296.35
Total New Transactions	<u>-79,703.65</u>
Ending Balance	<u>105,617.92</u>

✓
 ✓ 2020
 + 10,000.00
 195,321.57
 GIL

JH

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of April 30, 2020

Accrual Basis

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	42,806.95
GIFD Payroll - SLB 369	5,830.11
GIFD Private - SLB 699	253.83
GIFD Savings - SLB 871	185,321.57
Total Checking/Savings	234,212.46
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	51,858.85
Total Other Current Assets	51,858.85
Total Current Assets	287,759.88
TOTAL ASSETS	<u>287,759.88</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	-455.88
Garnishments payable	5,111.15
LA Taxes Withheld	15,035.98
Retirement Liability (Ed Jones)	1,050.00
SUTA Tax Liability	-179.62
Total Other Current Liabilities	189,966.46
Total Current Liabilities	189,966.46
Total Liabilities	189,966.46
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-63,163.97
Total Equity	97,793.42
TOTAL LIABILITIES & EQUITY	<u>287,759.88</u>

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
 GIFD Checking - SLB 788, Period Ending 04/30/2020

	Apr 30, 20
Beginning Balance	44,673.75
Cleared Transactions	
Checks and Payments - 9 items	-107,550.41
Deposits and Credits - 2 items	107,227.60
Total Cleared Transactions	-322.81
Cleared Balance	<u>44,350.94</u>
Uncleared Transactions	
Checks and Payments - 23 items	-7,713.67
Total Uncleared Transactions	-7,713.67
Register Balance as of 04/30/2020	<u>36,637.27</u>
New Transactions	
Checks and Payments - 116 items	-680,151.50
Deposits and Credits - 17 items	655,607.27
Total New Transactions	-24,544.23
Ending Balance	<u>12,093.04</u>

6169.68

42,806.95 ✓

11:16 AM

11/02/20

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
GIFD Payroll - SLB 369, Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	23,361.83
Cleared Transactions	
Checks and Payments - 48 items	-98,571.33
Deposits and Credits - 4 items	95,000.00
Total Cleared Transactions	<u>-3,571.33</u>
Cleared Balance	<u>19,790.50</u>
Uncleared Transactions	
Checks and Payments - 9 items	-13,960.39
Total Uncleared Transactions	<u>-13,960.39</u>
Register Balance as of 04/30/2020	<u>5,830.11</u>
New Transactions	
Checks and Payments - 280 items	-600,269.44
Deposits and Credits - 42 items	619,000.00
Total New Transactions	<u>18,730.56</u>
Ending Balance	<u>24,560.67</u>

612 ✓

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	195,321.57
Cleared Transactions	
Checks and Payments - 3 items	-85,000.00
Deposits and Credits - 1 item	75,000.00
Total Cleared Transactions	<u>-10,000.00</u>
Cleared Balance	<u>185,321.57</u>
Uncleared Transactions	
Checks and Payments - 1 item	-10,000.00
Total Uncleared Transactions	<u>-10,000.00</u>
Register Balance as of 04/30/2020	<u>175,321.57</u>
New Transactions	
Checks and Payments - 15 ite...	-329,000.00
Deposits and Credits - 5 items	259,296.35
Total New Transactions	<u>-69,703.65</u>
Ending Balance	<u>105,617.92</u>

+10,000 = VOID
185,321.57
 612

TB

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of May 31, 2020

Accrual Basis

	<u>May 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	41,047.95
GIFD Payroll - SLB 369	-1,192.56
GIFD Private - SLB 699	253.83
GIFD Savings - SLB 871	224,530.30
Total Checking/Savings	264,639.52
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	51,858.85
Total Other Current Assets	51,858.85
Total Current Assets	318,186.94
TOTAL ASSETS	<u>318,186.94</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	-455.90
Garnishments payable	5,111.15
LA Taxes Withheld	17,010.76
Retirement Liability (Ed Jones)	1,250.00
SUTA Tax Liability	-179.62
Total Other Current Liabilities	192,141.22
Total Current Liabilities	192,141.22
Total Liabilities	192,141.22
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-34,911.67
Total Equity	126,045.72
TOTAL LIABILITIES & EQUITY	<u>318,186.94</u>

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Checking - SLB 788, Period Ending 05/31/2020

	<u>May 31, 20</u>
Beginning Balance	44,350.94
Cleared Transactions	
Checks and Payments - 24 items	-143,986.60
Deposits and Credits - 3 items	142,227.60
Total Cleared Transactions	<u>-1,759.00</u>
Cleared Balance	<u><u>42,591.94</u></u>
Uncleared Transactions	
Checks and Payments - 23 items	-7,713.67
Total Uncleared Transactions	<u>-7,713.67</u>
Register Balance as of 05/31/2020	<u><u>34,878.27</u></u>
New Transactions	
Checks and Payments - 92 items	-536,164.90
Deposits and Credits - 14 items	513,379.67
Total New Transactions	<u>-22,785.23</u>
Ending Balance	<u><u>12,093.04</u></u>

61,609.68 ✓
41,824.45
 612

11:21 AM

11/02/20

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Payroll - SLB 369, Period Ending 05/31/2020

	<u>May 31, 20</u>
Beginning Balance	19,790.50
Cleared Transactions	
Checks and Payments - 41 items	-79,046.74
Deposits and Credits - 3 items	70,000.00
Total Cleared Transactions	<u>-9,046.74</u>
Cleared Balance	<u><u>10,743.76</u></u>
Uncleared Transactions	
Checks and Payments - 8 items	-11,936.32
Total Uncleared Transactions	<u>-11,936.32</u>
Register Balance as of 05/31/2020	<u><u>-1,192.56</u></u>
New Transactions	
Checks and Payments - 240 items	-523,246.77
Deposits and Credits - 39 items	549,000.00
Total New Transactions	<u>25,753.23</u>
Ending Balance	<u><u>24,560.67</u></u>

bl ✓

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 05/31/2020

	<u>May 31, 20</u>
Beginning Balance	185,321.57
Cleared Transactions	
Checks and Payments - 3 items	-95,000.00
Deposits and Credits - 2 items	134,208.73
Total Cleared Transactions	<u>39,208.73</u>
Cleared Balance	<u><u>224,530.30</u></u>
Uncleared Transactions	
Checks and Payments - 1 item	-10,000.00
Total Uncleared Transactions	<u>-10,000.00</u>
Register Balance as of 05/31/2020	<u><u>214,530.30</u></u>
New Transactions	
Checks and Payments - 12 ite...	-234,000.00
Deposits and Credits - 3 items	125,087.62
Total New Transactions	<u>-108,912.38</u>
Ending Balance	<u><u>105,617.92</u></u>

Handwritten notes:
 +10,000 2020
 224,530.30
 6/12

Handwritten mark

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of June 30, 2020

Accrual Basis

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	85,943.89
GIFD Payroll - SLB 369	6,451.89
GIFD Private - SLB 699	253.83
GIFD Savings - SLB 871	134,617.92
Total Checking/Savings	<u>227,267.53</u>
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	<u>1,688.57</u>
Other Current Assets	
DUE FROM GIVES	51,858.85
Total Other Current Assets	<u>51,858.85</u>
Total Current Assets	<u>280,814.95</u>
TOTAL ASSETS	<u>280,814.95</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	7,524.32
Garnishments payable	5,111.15
LA Taxes Withheld	18,126.79
Retirement Liability (Ed Jones)	1,400.00
SUTA Tax Liability	-179.62
Total Other Current Liabilities	<u>201,387.47</u>
Total Current Liabilities	<u>201,387.47</u>
Total Liabilities	<u>201,387.47</u>
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-81,529.91
Total Equity	<u>79,427.48</u>
TOTAL LIABILITIES & EQUITY	<u>280,814.95</u>

4:10 PM

10/13/20

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Checking - SLB 788, Period Ending 06/30/2020

	<u>Jun 30, 20</u>
Beginning Balance	42,591.94
Cleared Transactions	
Checks and Payments - 25 items	-87,073.33
Deposits and Credits - 4 items	131,969.27
Total Cleared Transactions	<u>44,895.94</u>
Cleared Balance	<u><u>87,487.88</u></u>
Uncleared Transactions	
Checks and Payments - 23 items	-7,713.67
Total Uncleared Transactions	<u>-7,713.67</u>
Register Balance as of 06/30/2020	<u><u>79,774.21</u></u>
New Transactions	
Checks and Payments - 67 items	-449,091.57
Deposits and Credits - 10 items	381,410.40
Total New Transactions	<u>-67,681.17</u>
Ending Balance	<u><u>12,093.04</u></u>

→ v. 103
 6165.108 @
 ✓
 85,943.85
 G/L



11:25 AM

11/02/20

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
GIFD Payroll - SLB 369, Period Ending 06/30/2020

	<u>Jun 30, 20</u>
Beginning Balance	10,743.76
Cleared Transactions	
Checks and Payments - 46 items	-69,291.87
Deposits and Credits - 4 items	65,000.00
Total Cleared Transactions	<u>-4,291.87</u>
Cleared Balance	<u>6,451.89</u>
Register Balance as of 06/30/2020	6,451.89
New Transactions	
Checks and Payments - 202 items	-465,891.22
Deposits and Credits - 36 items	484,000.00
Total New Transactions	<u>18,108.78</u>
Ending Balance	<u><u>24,560.67</u></u>

GL

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 06/30/2020

	<u>Jun 30, 20</u>
Beginning Balance	224,530.30
Cleared Transactions	
Checks and Payments - 4 ite...	-90,000.00
Deposits and Credits - 1 item	87.62
Total Cleared Transactions	<u>-89,912.38</u>
Cleared Balance	<u>134,617.92</u>
Uncleared Transactions	
Checks and Payments - 1 item	-10,000.00
Total Uncleared Transactions	<u>-10,000.00</u>
Register Balance as of 06/30/2020	<u>124,617.92</u>
New Transactions	
Checks and Payments - 8 ite...	-144,000.00
Deposits and Credits - 2 items	125,000.00
Total New Transactions	<u>-19,000.00</u>
Ending Balance	<u>105,617.92</u>

$\frac{+10,000}{134,617.92}$ = VOID
 134,617.92
 GL



Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of July 31, 2020

Accrual Basis

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	73,267.34
GIFD Payroll - SLB 369	12,378.79
GIFD Private - SLB 699	253.83
GIFD Savings - SLB 871	125,617.92
Total Checking/Savings	<u>211,517.88</u>
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	<u>1,688.57</u>
Other Current Assets	
DUE FROM GIVES	51,858.85
Total Other Current Assets	<u>51,858.85</u>
Total Current Assets	<u>265,065.30</u>
TOTAL ASSETS	<u>265,065.30</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	15,026.98
Garnishments payable	5,111.15
LA Taxes Withheld	20,514.87
Retirement Liability (Ed Jones)	1,650.00
SUTA Tax Liability	-144.49
Total Other Current Liabilities	<u>211,563.34</u>
Total Current Liabilities	<u>211,563.34</u>
Total Liabilities	211,563.34
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-107,455.43
Total Equity	<u>53,501.96</u>
TOTAL LIABILITIES & EQUITY	<u>265,065.30</u>

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Payroll - SLB 369, Period Ending 07/31/2020

	<u>Jul 31, 20</u>
Beginning Balance	6,451.89
Cleared Transactions	
Checks and Payments - 43 items	-81,180.12
Deposits and Credits - 7 items	89,000.00
Total Cleared Transactions	<u>7,819.88</u>
Cleared Balance	<u>14,271.77</u>
Uncleared Transactions	
Checks and Payments - 2 items	-1,892.98
Total Uncleared Transactions	<u>-1,892.98</u>
Register Balance as of 07/31/2020	<u>12,378.79</u>
New Transactions	
Checks and Payments - 157 items	-382,818.12
Deposits and Credits - 29 items	395,000.00
Total New Transactions	<u>12,181.88</u>
Ending Balance	<u>24,560.67</u>

GL

TB

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 07/31/2020

	Jul 31, 20
Beginning Balance	134,617.92
Cleared Transactions	
Checks and Payments - 3 ite...	-44,000.00
Deposits and Credits - 1 item	35,000.00
Total Cleared Transactions	-9,000.00
Cleared Balance	<u>125,617.92</u>
Uncleared Transactions	
Checks and Payments - 1 item	-10,000.00
Total Uncleared Transactions	-10,000.00
Register Balance as of 07/31/2020	<u>115,617.92</u>
New Transactions	
Checks and Payments - 5 ite...	-100,000.00
Deposits and Credits - 1 item	90,000.00
Total New Transactions	-10,000.00
Ending Balance	<u>105,617.92</u>

Handwritten notes:
 +10,000.00
 125,617.92
 115,617.92
 105,617.92

Grand Isle Volunteer Fire Company No. 1
GIFD BALANCE SHEET
As of August 31, 2020

	<u>Aug 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	39,384.36 ✓
GIFD Payroll - SLB 369	4,327.52 ✓
GIFD Private - SLB 699	253.83
GIFD Savings - SLB 871	150,617.92 ✓
Total Checking/Savings	194,583.63
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	51,858.85
Total Other Current Assets	51,858.85
Total Current Assets	248,131.05
TOTAL ASSETS	<u>248,131.05</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	8,255.82
Garnishments payable	5,111.15
LA Taxes Withheld	22,690.74
Retirement Liability (Ed Jones)	1,850.00
SUTA Tax Liability	-91.40
Total Other Current Liabilities	207,221.14
Total Current Liabilities	207,221.14
Total Liabilities	207,221.14
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-120,047.48
Total Equity	40,909.91
TOTAL LIABILITIES & EQUITY	<u>248,131.05</u>

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Payroll - SLB 369, Period Ending 08/31/2020

	<u>Aug 31, 20</u>
Beginning Balance	14,271.77
Cleared Transactions	
Checks and Payments - 44 items	-100,024.65
Deposits and Credits - 5 items	95,000.00
Total Cleared Transactions	<u>-5,024.65</u>
Cleared Balance	<u><u>9,247.12</u></u>
Uncleared Transactions	
Checks and Payments - 1 item	-4,919.60
Total Uncleared Transactions	<u>-4,919.60</u>
Register Balance as of 08/31/2020	<u><u>4,327.52</u></u>
New Transactions	
Checks and Payments - 114 items	-279,766.85
Deposits and Credits - 24 items	300,000.00
Total New Transactions	<u>20,233.15</u>
Ending Balance	<u><u>24,560.67</u></u>

612

72

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 08/31/2020

	Aug 31, 20
Beginning Balance	125,617.92
Cleared Transactions	
Checks and Payments - 3 ite...	-65,000.00
Deposits and Credits - 1 item	90,000.00
Total Cleared Transactions	25,000.00
Cleared Balance	<u>150,617.92</u>
Uncleared Transactions	
Checks and Payments - 1 item	-10,000.00
Total Uncleared Transactions	-10,000.00
Register Balance as of 08/31/2020	<u>140,617.92</u>
New Transactions	
Checks and Payments - 2 ite...	-35,000.00
Total New Transactions	-35,000.00
Ending Balance	<u><u>105,617.92</u></u>

+10,000 VOID
 150,617.92
 612

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of September 30, 2020

Accrual Basis

	<u>Sep 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	33,972.03 ✓
GIFD Payroll - SLB 369	-265.01 ✓
GIFD Private - SLB 699	253.83 ✓
GIFD Savings - SLB 871	130,678.68 ✓
Total Checking/Savings	164,639.53
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	51,858.85
Total Other Current Assets	51,858.85
Total Current Assets	218,186.95
TOTAL ASSETS	<u>218,186.95</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	8,519.66
Garnishments payable	5,111.15
LA Taxes Withheld	25,615.30
Retirement Liability (Ed Jones)	2,050.00
SUTA Tax Liability	-76.06
Total Other Current Liabilities	210,624.88
Total Current Liabilities	210,624.88
Total Liabilities	210,624.88
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-153,395.32
Total Equity	7,562.07
TOTAL LIABILITIES & EQUITY	<u>218,186.95</u>

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
 GIFD Checking - SLB 788, Period Ending 09/30/2020

	<u>Sep 30, 20</u>
Beginning Balance	41,559.63
Cleared Transactions	
Checks and Payments - 15 items	-121,519.22
Deposits and Credits - 3 items	117,227.60
Total Cleared Transactions	<u>-4,291.62</u>
Cleared Balance	<u><u>37,268.01</u></u>
Uncleared Transactions	
Checks and Payments - 24 items	-9,465.66
Deposits and Credits - 1 item	0.00
Total Uncleared Transactions	<u>-9,465.66</u>
Register Balance as of 09/30/2020	<u><u>27,802.35</u></u>
New Transactions	
Checks and Payments - 14 items	-30,709.31
Deposits and Credits - 1 item	15,000.00
Total New Transactions	<u>-15,709.31</u>
Ending Balance	<u><u>12,093.04</u></u>

616268 USD
33,972.03
GL

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Payroll - SLB 369, Period Ending 09/30/2020

	Sep 30, 20
Beginning Balance	9,247.12
Cleared Transactions	
Checks and Payments - 42 items	-115,741.05
Deposits and Credits - 9 items	110,000.00
Total Cleared Transactions	-5,741.05
Cleared Balance	3,506.07
Uncleared Transactions	
Checks and Payments - 7 items	-8,948.27
Total Uncleared Transactions	-8,948.27
Register Balance as of 09/30/2020	-5,442.20
New Transactions	
Checks and Payments - 66 items	-159,997.13
Deposits and Credits - 15 items	190,000.00
Total New Transactions	30,002.87
Ending Balance	24,560.67

void
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 (265.01)
 GH

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12:21 PM

10/21/20

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 09/30/2020

	<u>Sep 30, 20</u>
Beginning Balance	157,287.72
Cleared Transactions	
Checks and Payments - 13 items	-194,000.00
Deposits and Credits - 4 items	167,390.96
Total Cleared Transactions	<u>-26,609.04</u>
Cleared Balance	<u>130,678.68</u>
Register Balance as of 09/30/2020	130,678.68
New Transactions	
Checks and Payments - 6 items	-100,000.00
Total New Transactions	<u>-100,000.00</u>
Ending Balance	<u><u>30,678.68</u></u>

gh



Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of October 31, 2020

Accrual Basis

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	29,425.11
GIFD Payroll - SLB 369	5,327.98
GIFD Private - SLB 699	253.83
GIFD Savings - SLB 871	100,678.68
Total Checking/Savings	135,685.60
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	525.46
Total Other Current Assets	525.46
Total Current Assets	137,899.63
TOTAL ASSETS	<u>137,899.63</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	-1,412.48
Garnishments payable	5,111.15
LA Taxes Withheld	2,844.59
Retirement Liability (Ed Jones)	2,300.00
SUTA Tax Liability	-76.06
Total Other Current Liabilities	178,172.03
Total Current Liabilities	178,172.03
Total Liabilities	178,172.03
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-201,229.79
Total Equity	-40,272.40
TOTAL LIABILITIES & EQUITY	<u>137,899.63</u>

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
 GIFD Checking - SLB 788, Period Ending 10/31/2020

	Oct 31, 20	
Beginning Balance		7,268.01
Cleared Transactions		
Checks and Payments - 40 items	-191,355.04	
Deposits and Credits - 71 items	215,256.13	
Total Cleared Transactions	23,901.09	
Cleared Balance		31,169.10
Uncleared Transactions		
Checks and Payments - 4 items	-1,944.50	
Total Uncleared Transactions	-1,944.50	
Register Balance as of 10/31/2020		29,224.60
New Transactions		
Checks and Payments - 65 items	-494,290.04	
Deposits and Credits - 16 items	475,910.40	
Total New Transactions	-18,379.64	
Ending Balance		10,844.96

202.51 pay 1/12

29,425.11
612



Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Payroll - SLB 369, Period Ending 10/31/2020

	<u>Oct 31, 20</u>
Beginning Balance	3,506.07
Cleared Transactions	
Checks and Payments - 52 items	-119,787.15
Deposits and Credits - 9 items	160,000.00
Total Cleared Transactions	<u>40,212.85</u>
Cleared Balance	<u><u>43,718.92</u></u>
Uncleared Transactions	
Checks and Payments - 20 items	-43,568.13
Deposits and Credits - 5 items	0.00
Total Uncleared Transactions	<u>-43,568.13</u>
Register Balance as of 10/31/2020	<u><u>150.79</u></u>
New Transactions	
Checks and Payments - 172 items	-312,916.31
Deposits and Credits - 22 items	320,500.00
Total New Transactions	<u>7,583.69</u>
Ending Balance	<u><u>7,734.48</u></u>

WIP S
+ 5177.14 (GL)

5327.48

GL



10:17 AM

02/23/21

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 10/31/2020

	Oct 31, 20
Beginning Balance	130,678.68
Cleared Transactions	
Checks and Payments - 9 items	-145,000.00
Deposits and Credits - 1 item	115,000.00
Total Cleared Transactions	-30,000.00
Cleared Balance	<u>100,678.68</u>
Register Balance as of 10/31/2020	100,678.68
New Transactions	
Checks and Payments - 29 items	-362,500.00
Deposits and Credits - 4 items	342,000.00
Total New Transactions	-20,500.00
Ending Balance	<u><u>80,178.68</u></u>

GH

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

Accrual Basis

As of November 30, 2020

	Nov 30, 20
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	35,406.44
GIFD Payroll - SLB 369	7,264.31
GIFD Private - SLB 699	253.83
GIFD Savings - SLB 871	88,178.68
Total Checking/Savings	131,103.26
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	525.46
Total Other Current Assets	525.46
Total Current Assets	133,317.29
TOTAL ASSETS	133,317.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	-1,529.20
Garnishments payable	5,111.15
LA Taxes Withheld	4,711.35
Retirement Liability (Ed Jones)	2,500.00
SUTA Tax Liability	-76.06
Total Other Current Liabilities	180,122.07
Total Current Liabilities	180,122.07
Total Liabilities	180,122.07
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-207,762.17
Total Equity	-46,804.78
TOTAL LIABILITIES & EQUITY	133,317.29

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
GIFD Checking - SLB 788, Period Ending 11/30/2020

	Nov 30, 20
Beginning Balance	31,169.10
Cleared Transactions	
Checks and Payments - 16 items	-121,446.27
Deposits and Credits - 5 items	127,227.60
Total Cleared Transactions	<u>5,781.33</u>
Cleared Balance	<u><u>36,950.43</u></u>
Uncleared Transactions	
Checks and Payments - 3 items	-1,744.50
Total Uncleared Transactions	<u>-1,744.50</u>
Register Balance as of 11/30/2020	<u><u>35,205.93</u></u>
New Transactions	
Checks and Payments - 50 items	-373,043.77
Deposits and Credits - 11 items	348,682.80
Total New Transactions	<u>-24,360.97</u>
Ending Balance	<u><u>10,844.96</u></u>

VOIDS
 200151 11/11/20
 35,406.44
 GLC

9:30 AM

02/23/21

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Payroll - SLB 369, Period Ending 11/30/2020

	<u>Nov 30, 20</u>
Beginning Balance	43,718.92
Cleared Transactions	
Checks and Payments - 50 items	-105,856.39
Deposits and Credits - 5 items	77,500.00
Total Cleared Transactions	<u>-28,356.39</u>
Cleared Balance	<u>15,362.53</u>
Uncleared Transactions	
Checks and Payments - 9 items	-13,275.41
Deposits and Credits - 5 items	0.00
Total Uncleared Transactions	<u>-13,275.41</u>
Register Balance as of 11/30/2020	<u>2,087.12</u>
New Transactions	
Checks and Payments - 133 items	-237,352.64
Deposits and Credits - 17 items	243,000.00
Total New Transactions	<u>5,647.36</u>
Ending Balance	<u>7,734.48</u>

①
 5677.75 02/23/21

 7244.31

 612

10:20 AM

02/23/21

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 11/30/2020

	<u>Nov 30, 20</u>
Beginning Balance	100,678.68
Cleared Transactions	
Checks and Payments - 8 items	-97,500.00
Deposits and Credits - 1 item	85,000.00
Total Cleared Transactions	<u>-12,500.00</u>
Cleared Balance	<u>88,178.68</u>
Register Balance as of 11/30/2020	88,178.68
New Transactions	
Checks and Payments - 21 items	-265,000.00
Deposits and Credits - 3 items	257,000.00
Total New Transactions	<u>-8,000.00</u>
Ending Balance	<u>80,178.68</u>

GL

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of December 31, 2020

Accrual Basis

	<u>Dec 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	31,220.23
GIFD Payroll - SLB 369	17,528.04
GIFD Private - SLB 699	253.83
GIFD Savings - SLB 871	80,213.05
Total Checking/Savings	129,215.15
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	17,781.08
Total Other Current Assets	17,781.08
Total Current Assets	148,684.80
TOTAL ASSETS	<u>148,684.80</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	9,487.69
Total Accounts Payable	9,487.69
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	-0.06
Garnishments payable	5,111.15
LA Taxes Withheld	6,843.71
Retirement Liability (Ed Jones)	2,750.00
SUTA Tax Liability	117.27
Total Other Current Liabilities	184,226.90
Total Current Liabilities	193,714.59
Total Liabilities	193,714.59
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	88,342.05
Net Income	-205,987.18
Total Equity	-45,029.79
TOTAL LIABILITIES & EQUITY	<u>148,684.80</u>

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Checking - SLB 788, Period Ending 12/31/2020

	<u>Dec 31, 20</u>
Beginning Balance	36,950.43
Cleared Transactions	
Checks and Payments - 17 items	-126,413.81
Deposits and Credits - 5 items	122,227.60
Total Cleared Transactions	<u>-4,186.21</u>
Cleared Balance	<u><u>32,764.22</u></u>
Uncleared Transactions	
Checks and Payments - 4 items	-3,814.80
Total Uncleared Transactions	<u>-3,814.80</u>
Register Balance as of 12/31/2020	<u><u>28,949.42</u></u>
New Transactions	
Checks and Payments - 32 items	-244,559.66
Deposits and Credits - 8 items	226,455.20
Total New Transactions	<u>-18,104.46</u>
Ending Balance	<u><u>10,844.96</u></u>

① 205.51 pu cleared
 ② 200.30 cu 6505
 added
 31,220.23
 66

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Payroll - SLB 369, Period Ending 12/31/2020

	<u>Dec 31, 20</u>
Beginning Balance	15,362.53
Cleared Transactions	
Checks and Payments - 45 items	-79,422.57
Deposits and Credits - 7 items	90,000.00
Total Cleared Transactions	<u>10,577.43</u>
Cleared Balance	<u><u>25,939.96</u></u>
Uncleared Transactions	
Checks and Payments - 10 items	-13,589.11
Deposits and Credits - 5 items	0.00
Total Uncleared Transactions	<u>-13,589.11</u>
Register Balance as of 12/31/2020	<u><u>12,350.85</u></u>
New Transactions	
Checks and Payments - 87 items	-157,616.37
Deposits and Credits - 10 items	153,000.00
Total New Transactions	<u>-4,616.37</u>
Ending Balance	<u><u>7,734.48</u></u>

80
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 17,528.04

 612

JB

10:21 AM

02/23/21

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 12/31/2020

	Dec 31, 20
Beginning Balance	88,178.68
Cleared Transactions	
Checks and Payments - 9 items	-100,000.00
Deposits and Credits - 2 items	92,034.37
Total Cleared Transactions	-7,965.63
Cleared Balance	<u>80,213.05</u>
Register Balance as of 12/31/2020	80,213.05
New Transactions	
Checks and Payments - 12 items	-165,000.00
Deposits and Credits - 2 items	165,000.00
Total New Transactions	0.00
Ending Balance	<u><u>80,213.05</u></u>

GLW

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of January 31, 2021

Accrual Basis

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	34,609.68
GIFD Payroll - SLB 369	5,715.26
GIFD Private - SLB 699	453.83
GIFD Savings - SLB 871	<u>80,213.05</u>
Total Checking/Savings	120,991.82
Accounts Receivable	
Accounts Receivable	<u>1,688.57</u>
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	<u>17,781.08</u>
Total Other Current Assets	<u>17,781.08</u>
Total Current Assets	<u>140,461.47</u>
TOTAL ASSETS	<u>140,461.47</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	-0.06
Garnishments payable	5,111.15
LA Taxes Withheld	8,919.09
Retirement Liability (Ed Jones)	2,950.00
SUTA Tax Liability	<u>187.18</u>
Total Other Current Liabilities	186,572.19
Total Current Liabilities	<u>186,572.19</u>
Total Liabilities	186,572.19
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	-117,645.13
Net Income	<u>-1,080.93</u>
Total Equity	<u>-46,110.72</u>
TOTAL LIABILITIES & EQUITY	<u>140,461.47</u>

1:29 PM

03/03/21

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
 GIFD Checking - SLB 788, Period Ending 01/31/2021

	Jan 31, 21
Beginning Balance	32,764.22
Cleared Transactions	
Checks and Payments - 11 items	-109,903.38
Deposits and Credits - 4 items	119,227.60
Total Cleared Transactions	9,324.22
Cleared Balance	42,088.44
Uncleared Transactions	
Checks and Payments - 14 items	-9,818.09
Deposits and Credits - 1 item	0.00
Total Uncleared Transactions	-9,818.09
Register Balance as of 01/31/2021	32,270.35
New Transactions	
Checks and Payments - 11 items	-128,652.99
Deposits and Credits - 3 items	107,227.60
Total New Transactions	-21,425.39
Ending Balance	10,844.96

000,000
 + 2339.33
 34,609.68
 6/2

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Payroll - SLB 369, Period Ending 01/31/2021

	<u>Jan 31, 21</u>
Beginning Balance	25,939.96
Cleared Transactions	
Checks and Payments - 47 items	-85,195.24
Deposits and Credits - 4 items	73,000.00
Total Cleared Transactions	<u>-12,195.24</u>
Cleared Balance	<u>13,744.72</u>
Uncleared Transactions	
Checks and Payments - 4 items	-8,029.46
Deposits and Credits - 5 items	0.00
Total Uncleared Transactions	<u>-8,029.46</u>
Register Balance as of 01/31/2021	<u>5,715.26</u>
New Transactions	
Checks and Payments - 46 items	-78,821.94
Deposits and Credits - 6 items	80,000.00
Total New Transactions	<u>1,178.06</u>
Ending Balance	<u>6,893.32</u>

GLL

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Savings - SLB 871, Period Ending 01/31/2021

	<u>Jan 31, 21</u>
Beginning Balance	80,213.05
Cleared Transactions	
Checks and Payments - 6 items	-85,000.00
Deposits and Credits - 1 item	85,000.00
Total Cleared Transactions	<u>0.00</u>
Cleared Balance	<u>80,213.05</u>
Register Balance as of 01/31/2021	80,213.05
New Transactions	
Checks and Payments - 6 items	-80,000.00
Deposits and Credits - 1 item	80,000.00
Total New Transactions	<u>0.00</u>
Ending Balance	<u>80,213.05</u>

612

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of February 28, 2021

Accrual Basis

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	25,634.50
GIFD Payroll - SLB 369	6,893.32
GIFD Private - SLB 699	453.83
GIFD Savings - SLB 871	80,213.05
Total Checking/Savings	113,194.70
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	17,781.08
Total Other Current Assets	17,781.08
Total Current Assets	132,664.35
TOTAL ASSETS	<u>132,664.35</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	-0.06
Garnishments payable	5,111.15
LA Taxes Withheld	10,624.75
Retirement Liability (Ed Jones)	3,150.00
SUTA Tax Liability	219.75
Total Other Current Liabilities	188,510.42
Total Current Liabilities	188,510.42
Total Liabilities	188,510.42
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	-117,645.13
Net Income	-10,816.28
Total Equity	-55,846.07
TOTAL LIABILITIES & EQUITY	<u>132,664.35</u>

Grand Isle Volunteer Fire Company No. 1

Reconciliation Summary

GIFD Checking - SLB 788, Period Ending 02/28/2021

	<u>Feb 28, 21</u>
Beginning Balance	42,088.44
Cleared Transactions	
Checks and Payments - 15 items	-118,464.94
Deposits and Credits - 2 items	107,227.60
Total Cleared Transactions	<u>-11,237.34</u>
Cleared Balance	<u><u>30,851.10</u></u>
Uncleared Transactions	
Checks and Payments - 11 items	-7,555.93
Deposits and Credits - 2 items	0.00
Total Uncleared Transactions	<u>-7,555.93</u>
Register Balance as of 02/28/2021	<u><u>23,295.17</u></u>
New Transactions	
Checks and Payments - 1 item	-18,344.35
Total New Transactions	<u>-18,344.35</u>
Ending Balance	<u><u>4,950.82</u></u>

① 42,088.44
+ 27,349.33

25,434.50
612

10:08 AM
03/02/21

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
GIFD Payroll - SLB 369, Period Ending 02/28/2021

	<u>Feb 28, 21</u>
Beginning Balance	13,744.72
Cleared Transactions	
Checks and Payments - 45 items	-78,447.18
Deposits and Credits - 6 items	80,000.00
Total Cleared Transactions	<u>1,552.82</u>
Cleared Balance	<u><u>15,297.54</u></u>
Uncleared Transactions	
Checks and Payments - 5 items	-8,404.22
Deposits and Credits - 6 items	0.00
Total Uncleared Transactions	<u>-8,404.22</u>
Register Balance as of 02/28/2021	<u><u>6,893.32</u></u> <i>614</i>
Ending Balance	6,893.32

9:54 AM

03/02/21

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
GIFD Savings - SLB 871, Period Ending 02/28/2021

	<u>Feb 28, 21</u>
Beginning Balance	80,213.05
Cleared Transactions	
Checks and Payments - 6 items	-80,000.00
Deposits and Credits - 1 item	80,000.00
	<u>0.00</u>
Total Cleared Transactions	0.00
Cleared Balance	<u>80,213.05</u>
Register Balance as of 02/28/2021	80,213.05
Ending Balance	80,213.05

GL

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of March 31, 2021

Accrual Basis

	<u>Mar 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	23,705.64
GIFD Payroll - SLB 369	30,285.41
GIFD Private - SLB 699	453.83
GIFD Savings - SLB 871	50,240.61
Total Checking/Savings	104,685.49
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	17,781.08
Total Other Current Assets	17,781.08
Total Current Assets	124,155.14
TOTAL ASSETS	<u>124,155.14</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	2,591.44
Garnishments payable	5,111.15
LA Taxes Withheld	5,719.41
Retirement Liability (Ed Jones)	3,350.00
SUTA Tax Liability	-13,767.39
Total Other Current Liabilities	172,409.44
Total Current Liabilities	172,409.44
Total Liabilities	172,409.44
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	-117,645.13
Net Income	-3,224.51
Total Equity	-48,254.30
TOTAL LIABILITIES & EQUITY	<u>124,155.14</u>

1:45 PM

05/12/21

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
 GIFD Checking - SLB 788, Period Ending 03/31/2021

	<u>Mar 31, 21</u>	
Beginning Balance		30,851.10
Cleared Transactions		
Checks and Payments - 20 items	-134,138.18	
Deposits and Credits - 10 items	141,090.28	
	<u>6,952.10</u>	
Total Cleared Transactions		6,952.10
Cleared Balance		<u>37,803.20</u>
Uncleared Transactions		
Checks and Payments - 13 items	-14,298.07	
Deposits and Credits - 7 items	0.00	
	<u>-14,298.07</u>	
Total Uncleared Transactions		-14,298.07
Register Balance as of 03/31/2021		<u>23,505.13</u>
New Transactions		
Checks and Payments - 18 items	-145,714.02	
Deposits and Credits - 7 items	136,266.49	
	<u>-9,447.53</u>	
Total New Transactions		-9,447.53
Ending Balance		<u>14,057.60</u>

03/31/21
 + *23,505.13*
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23,705.64

GL

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
GIFD Payroll - SLB 369, Period Ending 03/31/2021

	<u>Mar 31, 21</u>
Beginning Balance	15,297.54
Cleared Transactions	
Checks and Payments - 48 items	-93,176.13
Deposits and Credits - 11 items	115,000.00
Total Cleared Transactions	<u>21,823.87</u>
Cleared Balance	<u><u>37,121.41</u></u>
Uncleared Transactions	
Checks and Payments - 4 items	-8,732.86
Deposits and Credits - 6 items	0.00
Total Uncleared Transactions	<u>-8,732.86</u>
Register Balance as of 03/31/2021	<u><u>28,388.55</u></u>
New Transactions	
Checks and Payments - 65 items	-113,764.55
Deposits and Credits - 9 items	119,000.00
Total New Transactions	<u>5,235.45</u>
Ending Balance	<u><u>33,624.00</u></u>

VOID (1)
+ 1896.86

30,285.41

676

2:15 PM

05/12/21

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
GIFD Savings - SLB 871, Period Ending 03/31/2021

	<u>Mar 31, 21</u>
Beginning Balance	80,213.05
Cleared Transactions	
Checks and Payments - 9 items	-130,000.00
Deposits and Credits - 2 items	100,027.56
	<u>-29,972.44</u>
Total Cleared Transactions	
Cleared Balance	<u><u>50,240.61</u></u>
Register Balance as of 03/31/2021	50,240.61 <i>612</i>
New Transactions	
Checks and Payments - 8 items	-127,000.00
Deposits and Credits - 2 items	127,489.43
	<u>489.43</u>
Total New Transactions	
Ending Balance	<u><u>50,730.04</u></u>

Grand Isle Volunteer Fire Company No. 1

GIFD BALANCE SHEET

01/05/22

As of April 30, 2021

Accrual Basis

	Apr 30, 21
ASSETS	
Current Assets	
Checking/Savings	
GIFD Checking - SLB 788	23,377.46
GIFD Payroll - SLB 369	5,956.72
GIFD Private - SLB 699	453.83
GIFD Savings - SLB 871	60,240.61
Total Checking/Savings	90,028.62
Accounts Receivable	
Accounts Receivable	1,688.57
Total Accounts Receivable	1,688.57
Other Current Assets	
DUE FROM GIVES	7,710.86
Total Other Current Assets	7,710.86
Total Current Assets	99,428.05
TOTAL ASSETS	99,428.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DEFERRED REVENUE - FEMA GRANTS	169,384.83
Due to GIVES	20.00
Fed Tax Withholdings	1,896.80
FUTA Tax Liability	1.58
Garnishments payable	5,111.15
LA Taxes Withheld	8,508.06
Retirement Liability (Ed Jones)	100.00
SUTA Tax Liability	-13,763.46
Total Other Current Liabilities	171,258.96
Total Current Liabilities	171,258.96
Total Liabilities	171,258.96
Equity	
Opening Balance Equity	72,615.34
Unrestricted Net Assets	-117,645.13
Net Income	-26,801.12
Total Equity	-71,830.91
TOTAL LIABILITIES & EQUITY	99,428.05

2:09 PM
05/12/21

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
GIFD Payroll - SLB 369, Period Ending 04/30/2021

	<u>Apr 30, 21</u>
Beginning Balance	37,121.41
Cleared Transactions	
Checks and Payments - 53 items	-99,241.91
Deposits and Credits - 7 items	82,000.00
Total Cleared Transactions	<u>-17,241.91</u>
Cleared Balance	<u>19,879.50</u>
Uncleared Transactions	
Checks and Payments - 10 items	-15,819.64
Deposits and Credits - 6 items	0.00
Total Uncleared Transactions	<u>-15,819.64</u>
Register Balance as of 04/30/2021	<u>4,059.86</u>
New Transactions	
Checks and Payments - 6 items	-7,435.86
Deposits and Credits - 2 items	37,000.00
Total New Transactions	<u>29,564.14</u>
Ending Balance	<u>33,624.00</u>

+ 1896.86 VOID
5956.72 6/12

Grand Isle Volunteer Fire Company No. 1
Reconciliation Summary
GIFD Savings - SLB 871, Period Ending 04/30/2021

	<u>Apr 30, 21</u>
Beginning Balance	50,240.61
Cleared Transactions	
Checks and Payments - 5 items	-80,000.00
Deposits and Credits - 1 item	90,000.00
	<u>10,000.00</u>
Total Cleared Transactions	10,000.00
Cleared Balance	<u>60,240.61</u>
Register Balance as of 04/30/2021	60,240.61
New Transactions	
Checks and Payments - 3 items	-47,000.00
Deposits and Credits - 1 item	37,489.43
	<u>-9,510.57</u>
Total New Transactions	-9,510.57
Ending Balance	<u><u>50,730.04</u></u>

OK

ATTACHMENT D



JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

State of Louisiana

DEPARTMENT OF JUSTICE

P.O. BOX 94005

BATON ROUGE

70804-9005

AUG 07 2013
Opinion 12-0086

Craig P. Petit, Fire Chief
Luling Volunteer Fire Department
67 Anthony Street
Luling, Louisiana 70070

90-A-1 PUBLIC FUNDS & CONTRACTS

La. Const. art. VII, Sec. 14

Public funds may be spent to provide food and non-alcoholic beverages to volunteer firefighters during training sessions or workshops and during the response to an emergency or attending a public relations event, provided the cost of the meal and beverages are reasonable under the circumstances and proportionate to the benefit received by the public.

Dear Chief Petit:

You have requested an opinion of this office regarding whether public funds may be spent to provide meals and non-alcoholic beverages to volunteer firefighters in any of the following circumstances:

- (a) When volunteer firefighters attend local fire service related training lasting three or more hours when the training occurs in the evenings or on weekends;
- (b) When volunteer firefighters participate in a scheduled departmental work event and/or workshop that is local and lasts three or more hours, most likely taking place on weekends;
- (c) When volunteer firefighters respond to an emergency incident that lasts for three or more hours, starting with the time that the incident is dispatched and ending when the apparatus and other equipment are placed back in service; or
- (d) When volunteer firefighters participate in fire prevention and/or public relations events (such as fire prevention visits to local schools) that last four or more hours.

By way of background, the public funds in question are proceeds from a 1/8 cent sales and use tax levied in St. Charles Parish "to be dedicated and used to provide funds for the purpose of giving fire protection to the property in said Parish, including but not limited to constructing, maintaining and operating said Parish's fire protection facilities and paying the costs of obtaining water for fire protection purposes" . . . and "for the purpose of acquiring buildings, machinery and equipment, including both real and personal property in said Parish and for funding appropriate reserve funds in connection therewith . . ." These funds are collected by the Parish and are transferred to the St. Charles Firemen's Association ("Association") by contract between the two entities. In

exchange for the tax dollars, the Association agrees to provide fire protection to St. Charles Parish.

Louisiana law provides that the proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. La. R.S. 39:704. Additionally, Louisiana jurisprudence provides that special tax authorizations must be strictly construed. *Police Jury of the Parish of Acadia v. All Taxpayers, et al.*, 95-145 (La. App. 3 Cir. 3/29/95), 653 So.2d 94, rehearing denied; *Hemler v. Richland Parish School Board*, 76 So. 585 (La. 1917); *Watkins v. Ouachita Parish School Board*, 136 So. 591 (La. 1931); *Hodnett v. Monroe City School Board*, 277 So.2d 598 (La. App. 2 Cir. 1972) and *Brock v. St. James Parish Council*, 407 So.2d 1265 (La. App. 4 Cir. 1981), writ denied. It has consistently been the opinion of this office that sales and use tax proceeds must be used solely for the purposes approved by the voters. La. Atty. Gen. Op. Nos. 12-0089, 09-0150. You have not asked, and we offer no opinion on, whether the particular tax proceeds in question may be used to purchase food and beverages for volunteer firefighters. The opinion below focuses on the use of public funds in general and is not specific to the tax proposition approved by the voters.

Because your questions involve the expenditure of public funds, our response is provided in light of La. Const. art. VII, Sec. 14, which generally prohibits public funds from being gratuitously alienated, and provides as follows:

Section 14(A) Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private ...

In order for an expenditure to be permissible under this constitutional provision, the public entity spending the funds must have the legal authority to make the expenditure and must show: (i) a public purpose for the expenditure or transfer that comports with the governmental purpose for which the public entity has legal authority to pursue; (ii) that the expenditure or transfer, taken as a whole, does not appear to be gratuitous; and (iii) that the public entity has a demonstrable, objective, and reasonable expectation of receiving at least equivalent value in exchange for the expenditure or transfer of public funds. See *Board of Directors of the Industrial Development Board of the City of Gonzales, Louisiana, Inc. v. All Taxpayers, Property Owners, Citizens of the City of Gonzales, et al.*, 2005-2298 (La. 9/6/06), 938 So.2d 11.

Our office has previously opined on the circumstances in which public funds may be used to purchase food and beverages during work related training. In La. Atty. Gen. Op. No. 03-0157, this office addressed whether public funds collected in St. John the Baptist Parish could be used to provide volunteer firefighters meals, awards, and travel

expenses. With regard to whether meals could be provided for volunteer firefighters at training programs or workshops, our office stated the following:

Clearly, in order for any fire department, and indeed many organizations, to properly conduct business and communicate with and train personnel, necessary and proper meetings, workshops and training programs are appropriate. Such meetings, workshops and training sessions also clearly serve the public purpose and create a public benefit of promoting proper and efficient fire protection by the various volunteer fire departments. The only remaining issue to be examined is whether the provision of meals at such meetings, workshops and training sessions, as well as the cost thereof, is proportionate to the public benefit the particular meeting, workshop or training session serves.

La. Atty. Gen. Op. No. 03-0157.

The opinion ultimately concluded that it is the reasonableness of the expenditure under the circumstances which controls. Thus, serving coffee or soft drinks, and perhaps a moderately priced lunch or snacks, to firemen attending an all day workshop would appear reasonable. The opinion further provides that serving reasonable meals to volunteer firemen attending lunch time meetings scheduled to accommodate them at a time when they are not otherwise required to be in attendance at their places of regular employment would also seem reasonable. *Id.* Serving meals at brief meetings, particularly meetings that could be scheduled at times other than meal times would appear to be unreasonable. *Id.*

It remains our opinion that public funds may be utilized to educate and train public officials and personnel with regard to their duties and responsibilities, including, in some instances, providing meals during the training. Appropriate education and training provided to a volunteer fire department clearly serves a public purpose and creates a public benefit of promoting proper and efficient fire protection by the department and its personnel. Public funds may be spent on food and non-alcoholic beverages to be served to volunteer firefighters during training sessions or workshops when such session or workshop is scheduled during normal mealtime and it is necessary to conduct the training at that time. The cost of the meal must be reasonable under the circumstances and must be proportionate to the benefit that the public receives. The question of what type of food or drink is reasonable is a factual determination that our office cannot make. We also caution you to consider the frequency of the training sessions when determining whether to provide participants a meal. If training occurs on a regular basis and is part of the firefighters normal working hours, it may be less reasonable to use public funds to provide meals.

Your third scenario asks whether public funds may be spent to provide a meal to volunteer firefighters who respond to an emergency incident that lasts for three or more hours, starting with the time that the incident is dispatched and ending when the apparatus and other equipment are placed back in service. Although responding to emergency situations is part of a volunteer firefighters' position, such events are unscheduled and may occur at normal mealtimes, thereby not giving the firefighter the option to make alternate plans. If responding to an emergency incident causes the firefighter to miss what would otherwise be his mealtime, it may be reasonable and therefore permissible to provide that firefighter with food. Although your question asks about an emergency incident lasting three or more hours, we note that it is not the length of the emergency that is determinative; rather, the totality of the circumstances must be considered. Because of the number of different scenarios possible under this question, we cannot provide you with a definite answer. You must review the facts on a case-by-case basis in order to determine whether providing a meal would violate La. Const. art. VII, Sec. 14.

The same holds true for your final scenario, where you ask whether meals can be provided to volunteer firefighters when they must participate in fire prevention and/or public relations events (such as fire prevention visits to local schools) that last four or more hours. As stated above, you must review the facts on a case-by-case basis in order to determine whether providing a meal would violate La. Const. art. VII, Sec. 14.

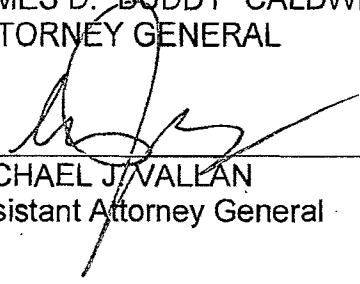
In conclusion, it is the opinion of this office that public funds may be spent on food and non-alcoholic beverages to be served to volunteer firefighters during training sessions or workshops when such session or workshop is scheduled during normal mealtime hours and it is necessary to conduct the training at that time. The cost of the meal must be reasonable under the circumstances and must be proportionate to the benefit received by the public. Public funds may also be spent to provide food and beverage to a volunteer firefighter who has to work through mealtime due to responding to an emergency or attending a public relations event. Consideration should be given to the reasonableness of the expenditure and whether it is proportionate to the public benefit it provides.

We trust this adequately responds to your request. If you should have any questions about the response contained herein, please feel free to contact our office.

Yours very truly,

JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

BY:



MICHAEL J. VALLAN
Assistant Attorney General

JDC/MJV/chb

ATTACHMENT E

GRAND ISLE VOLUNTEER FIRE DEPT

SCHEDULE OF INSURANCE
FY 2020

TYPE	DESCRIPTION	POLICY #	EFF DATE	END DATE	PREMIUMS	EFF DATE	END DATE	PREMIUMS
UM-S	COMMERCIAL PROPERTY PACKAGE - AMRIS	AMR5997702	7/22/2020	7/22/2021	12,807	7/22/2021	7/22/2022	17,580 (1)
PCKG	GENERAL LIABILITY - BERNARD INSUR	11-VLF-8147407	8/8/2020	8/8/2021	13,504	8/8/2021	8/8/2022	13,319 (2)
	AUTO LIABILITY - BERNARD INSUR	TBD	8/8/2020	8/8/2021	-	8/8/2021	8/8/2022	-
	UMBRELLA - BERNARD INSUR	MEUM0759710	8/8/2020	8/8/2021	-	8/8/2021	8/8/2022	-
	UMBRELLA COVERAGE - BERNARD INSUR	MEPK07611510	8/8/2020	8/8/2021	-	8/8/2021	8/8/2022	-
	BUSINESS AUTO - HOUSTON SPECIALTY	HSLR-180566302	8/8/2020	8/8/2021	14,410	8/8/2021	8/8/2022	12,422 (2)
	MARITIME/HULL (BOAT)/P&I - TALISMAN INSU	TBD	8/1/2020	8/8/2021	13,845	8/8/2021	8/8/2022	5,243 (2)
	DOWN PAYMENT ON PACKAGE		8/8/2020	8/8/2021	-	8/8/2021	8/8/2022	-
	MVR FEE - 15 DRIVERS				330			-
	CREDIT ON ACCOUNT				-			-
					<u>54,896</u>			<u>48,564</u>

(1) RENEWED ON 7/22/21 - FINANCED
SEE ATTACHED INV # 6042

(2) \$ 30,984
RENEWED ON 8/8/21 - FINANCED
SEE ATTACHED INV# 6568
DOWN PYMT MADE ON 8/11/21, BUT COVERAGE
WAS BOUND ON 8/8/21 - NO LAPSE IN COVERAGE



LARIS
INSURANCE AGENCY

P.O. Box 559
Lockport, LA 70374

Phone: (985) 532-5576

Invoice # 6042	Page 1 of 1
Account Number	Date
GRANISL-09	7/6/2021
Balance Due On	
7/22/2021	
Amount Paid	Amount Due
	\$17,580.20

Grand Isle Volunteer Fire Company #1
P.O. Box 550
Grand Isle, LA 70358

Property	Policy Number: 767228	Effective: 7/22/2021 to 7/22/2022
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Item #	Trans Eff Date	Due DateTrans	Description	Amount
37163	7/22/2021	7/22/2021 RENB	Renewal of Property Effective 7/22/2021	\$16,652.00
37164	7/22/2021	7/22/2021 CFEE	Company Fee for Property	\$115.00
37165	7/22/2021	7/22/2021 SLTX	Surplus Lines Tax for Property	\$813.20

7.22.21 RENEWAL PROPERTY

Total Invoice Balance: \$17,580.20

Electronic Credit Card or ACH Debit (Checking Account) Payments can be made using web link <https://larisinsurance.epaypolicy.com>

Use ONLY for Invoices Payable to Laris Insurance Agency.

111



150 North Field Drive, Suite 190
 Lake Forest, Illinois 60045
 Phone 877-226-5456 Fax: 877-226-5297

Quote Number: [REDACTED]

**COMMERCIAL INSURANCE PREMIUM
 FINANCE AND SECURITY AGREEMENT**

THIS COMMERCIAL INSURANCE PREMIUM FINANCE AND SECURITY AGREEMENT (this "Agreement") is between Insured named below as borrower and BankDirect Capital Finance, a division of Texas Capital Bank, N.A. ("BankDirect") as lender, concerning the financing of the premium(s) for one or more commercial insurance policies listed in the Schedule of Policies below (the "Loan"). The terms of this Agreement are stated below and on all subsequent pages of this document.

Insured / Borrower ("Insured") Name & Business Address (as stated in Policy) Grand Isle Volunteer Fire Department; EMS P.O. Box 550 Grand Isle, LA 70358 Telephone Number: 985-787-2777 Taxpayer ID #: XXXXX4084	Insured's Agent or Broker ("Agent") Name & Business Address Laris Insurance Agency, LLC 810 Crescent Ave. Lockport, LA 70374 Telephone Number: 985-532-5576 Agency Code: 14189
---	---

SCHEDULE OF POLICIES (each, a "Policy")

Policy Prefix and Number	Effective Date of Policy MM/DD/YY	Name & City of Insurance Company and Name & City of General or Policy Issuing Agent or Company Office	Type of Coverage	Policy Subject to Audit (✓)	Policy Term in Months Covered	Min Earned Prem %	Days to Cancel	Short Rate (✓)	Premium Amounts
TBD	7/22/2021	Lloyds of London Commercial Sector Insurance Brokers 600 Corporate Parkway Suite 250 Birmingham, AL 35242	PROPERTY	✓	12	35%	10	✓	Premium: \$16,652.00 Policy Fee: \$115.00 Broker Fee: \$0.00 Tax/Stamp: \$813.20 Inspection: \$0.00

Additional Policies are listed on the attached Schedule of Policies

TOTAL PREMIUMS \$17,580.20

TOTAL PREMIUMS	DOWN PAYMENT	UNPAID PREMIUM BALANCE	FLORIDA DOC STAMP TAX Applicable in Florida only	AMOUNT FINANCED Amount of Loan provided to or on behalf of Insured	FINANCE CHARGE The dollar amount of interest the Loan will cost over the term of the Loan	TOTAL OF PAYMENTS Amount of interest and principal which will have been paid on the Loan after making all scheduled Loan payments	ANNUAL PERCENTAGE INTEREST RATE The cost of interest on the Loan as a yearly percentage rate.
\$17,580.20	\$3,608.04	\$13,972.16	\$0.00	\$13,972.16	\$746.94	\$14,719.10	11.5%

Payment Schedule: The Loan payment schedule will be:	Number of Loan Payments 10	Amount of Each Loan Payment* \$1,471.91	When Loan Payments are Due ("Due Dates")	
			First Due Date 8/22/2021	Subsequent Monthly Due Dates** 22nd

*Non-payment of the Loan may result in cancellation of any Policy. **Subsequent payments are due on the same day of each succeeding period until paid in full.

Prepayment: Insured may prepay the outstanding principal balance of the Loan in full at any time. If Insured prepays the Loan in full, Insured will receive a refund of the unearned finance charge, calculated according to the Rule of 78's or the actuarial method as provided by applicable law. Minimum refund is \$1.

Security Interest: Insured assigns and grants a security interest to BankDirect as security for payment of all amounts payable under this Agreement, in all of Insured's right, title and interest in and to each Policy and all amounts which are or may become payable to Insured under or with reference to the Policies including, among other things, any gross unearned premiums, dividend payments, and all payments on account of loss which results in reduction of any unearned premium in accordance with the term(s) of said Policies.

Delinquency Charge: Insured agrees to pay a delinquency charge to BankDirect on any payment required to be made by Insured hereunder which is not received by BankDirect within five (5) days of its due date, unless a longer period is specified under applicable law, in which case the delinquency charge will be imposed on any payment not received by BankDirect within this longer period. The delinquency charge will be the lesser of: (1) 5% of the overdue amount; or (2) the maximum delinquency charge allowed by applicable law.

Cancellation Charge: If a default results in cancellation of a Policy, Insured agrees to pay a cancellation charge of \$25 or the maximum amount permitted by applicable law.

IMPORTANT INFORMATION ABOUT YOUR LOAN: To help the Federal government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify and record information that identifies the Insured. We will require such information as we deem reasonably necessary to allow us to properly identify you, such as your name, address and Taxpayer ID # (TIN).

NOTICE TO INSURED: 1. DO NOT SIGN THIS AGREEMENT UNTIL YOU READ ALL PAGES OF THE AGREEMENT AND FILL IN ANY BLANK SPACES. 2. YOU ARE ENTITLED TO A COMPLETELY FILLED IN COPY OF THIS AGREEMENT. 3. YOU UNDERSTAND AND HAVE RECEIVED A COPY OF THIS AGREEMENT, KEEP IT TO PROTECT YOUR LEGAL RIGHTS. 4. UNDER THE LAW, YOU HAVE THE RIGHT TO PAY OFF IN ADVANCE THE FULL AMOUNT DUE AND UNDER CERTAIN CONDITIONS TO OBTAIN A PARTIAL REFUND OF THE FINANCE CHARGE. 5. SEE ADDITIONAL PAGES FOR IMPORTANT INFORMATION.

REPRESENTATIONS AND WARRANTIES:

The undersigned Agent and Insured have read the Representations and Warranties on page two of this document, make all such representations and warranties and understand that BankDirect will rely on all such representations and warranties in determining whether or not to accept this Agreement, and agree to be bound by the terms of this Agreement. Insured further acknowledges that upon satisfactory completion of the Agreement, the undersigned Agent may receive a fee from BankDirect for the origination and administration of this Agreement as allowed by applicable law.

All Insureds must sign as named in Policies. If corporation, authorized officers must sign; if partnership, partner must sign as such; signatory acting in representative capacity represents that has authorized this transaction and has authorized signatory to receive all notices hereunder. By signing below Insured agrees to make all payments required by this Agreement and to be bound by all provisions of this Agreement, including those on page two. Insured is not required to enter into an insurance premium financing arrangement as a condition to the purchase of any insurance policy. The insured understands that the collection of the Down Payment is a condition precedent to the acceptance of this Agreement. If the Down Payment is dishonored for any reason, this Agreement may, at BankDirect's sole option, be rescinded, even if a notification of acceptance was issued by BankDirect, without further notice.

 (Signature of Agent)

 (Date)

Colby Calderone
 (Signature of Insured)

Colby Calderone
 (Printed Name & Title)

 (Date)

240

THIS COMMERCIAL INSURANCE PREMIUM FINANCE AND SECURITY AGREEMENT (this "Agreement") is between Insured named below as borrower and BankDirect Capital Finance, a division of Texas Capital Bank, N.A. ("BankDirect") as lender, concerning the financing of the premium(s) for one or more commercial insurance policies listed in the Schedule of Policies below (the "Loan"). The terms of this Agreement are stated below and on all subsequent pages of this document.

Insured / Borrower ("Insured") Name & Business Address (as stated in Policy) Grand Isle Volunteer Fire Department; EMS P.O. Box 550 Grand Isle, LA 70358 Telephone Number: 985-787-2777 Taxpayer ID #: XXXXX4084	Insured's Agent or Broker ("Agent") Name & Business Address Laris Insurance Agency, LLC 810 Crescent Ave. Lockport, LA 70374 Telephone Number: 985-532-5576 Agency Code: 14189
---	---

SCHEDULE OF POLICIES (each, a "Policy")

Policy Prefix and Number	Effective Date of Policy MM/DD/YY	Name & City of Insurance Company and Name & City of General or Policy Issuing Agent or Company Office	Type of Coverage	Policy Subject to Audit (✓)	Policy Term in Months Covered	Min Eamed Prem %	Days to Cancel	Short Rate (✓)	Premium Amounts
TBD	7/22/2021	Lloyds of London	PROPERTY	✓	12	35%	10	✓	Premium: \$16,652.00 Policy Fee: \$115.00

Grand Isle Fire Department

Laris Insurance Agency, LLC

7/23/2021
Station 97 Property Ins. Finance agreement Down Pa

6611
3,608.04

GIFD Checking - SLB Station 97 Property Ins. Finance agreement Dow

3,608.04

Grand Isle Fire Department

Laris Insurance Agency, LLC

7/23/2021
Station 97 Property Ins. Finance agreement Down Pa

6611
3,608.04

PAYMENT
RECORD

GIFD Checking - SLB Station 97 Property Ins. Finance agreement Dow

113
3,608.04
241





LARIS
INSURANCE AGENCY

P.O. Box 559
Lockport, LA 70374

Phone: (985) 532-5576

Invoice # 6568

Page 1 of 1

Account Number

Date

GRANISL-09

8/4/2021

Balance Due On

8/8/2021

Amount Paid

Amount Due

\$31,289.87

Grand Isle Volunteer Fire Company #1

**P.O. Box 550
Grand Isle, LA 70358**

Ocean Marine

Policy Number: BINDER

Effective: 8/8/2021 to 8/8/2022

Item #	Trans Eff Date	Due Date	Trans	Description	Amount
40514	8/8/2021	8/8/2021	NEWB	New MEL Effective 8/8/2021	\$5,000.00
40515	8/8/2021	8/8/2021	GTAX	Surplus Lines Tax for MEL	\$242.50
40521	8/8/2021	8/8/2021	RENB	Renewal of PKG: GL, Crime, Auto, XS Liab, D&O, EPL, Hull,	\$12,840.00
40522	8/8/2021	8/8/2021	CFEE	Company Fee for PKG: GL, Crime, Auto, XS Liab, D&O, EPL	\$400.00
40523	8/8/2021	8/8/2021	TRIA	Terrorism Risk Insurance Act (TRIA)	\$28.00
40524	8/8/2021	8/8/2021	SLTX	State Imposed Taxes Surcharges & Fees	\$50.88

Commercial Package

Policy Number: EXAD-99161-LA10099

Effective: 8/8/2021 to 8/8/2022

Item #	Trans Eff Date	Due Date	Trans	Description	Amount
40542	8/8/2021	8/8/2021	RENB	Renewal of AD & D Effective	\$306.00

Business Auto

Policy Number: HSLR180566305

Effective: 8/8/2021 to 8/8/2022

Item #	Trans Eff Date	Due Date	Trans	Description	Amount
40518	8/8/2021	8/8/2021	RENB	Renewal of AUTO PHYS DMG. Effective 8/8/2021	\$11,371.00
40519	8/8/2021	8/8/2021	CFEE	Company Fee for AUTO PHYS DMG.	\$500.00
40520	8/8/2021	8/8/2021	SLTX	Surplus Lines Tax for AUTO PHYS DMG.	\$551.49

Total Invoice Balance:

\$31,289.87

Electronic Credit Card or ACH Debit (Checking Account) Payments can be made using
web link <https://larisinsurance.epaypolicy.com>

Use ONLY for Invoices Payable to Laris Insurance Agency.

(306.00)

* 31,289.87

114

From: [REDACTED]
Sent: Wednesday, August 11, 2021 5:28 AM
To: [REDACTED]
Subject: [EXTERNAL] AP Memorandum (Grand Isle Volunteer Fire Department EMS Acct: 922662)

**NOTICE OF ACCEPTANCE
 ADDITIONAL PREMIUM**

Grand Isle Volunteer Fire Department; EMS P.O. Box 550 Grand Isle LA 70358 Laris Insurance Agency, LLC 810 Crescent Ave. Lockport LA 70374	ADDITIONAL PREMIUM SUMMARY	
	Notice Date:	8/10/2021
	Loan Number:	922662
	Down Payment on Increase:	\$8,420.98
	Amount Financed:	\$22,562.89
	Finance Charge:	\$1,207.19
	Total of Payments:	\$23,770.08
	:	
	Number of Payments:	9
	First Due Date:	9/22/2021

In Accordance with provisions of the Premium Finance Agreement between the Insured and BankDirect with a policy or endorsement effective date of 8/8/2021, BankDirect has included in and consolidated with said Premium Finance Agreement additional premiums due on one or more of the Insured's insurance policy(s) currently listed on the loan as: TBD TBD TBD TBD.

TRUTH IN LENDING DISCLOSURES (for additional credit only)

YOUR PAYMENT AMOUNT WILL BE INCREASED AS FOLLOWS		AMOUNT OF PREMIUM INCREASE	\$29,239.00
NUMBER OF INCREASED PAYMENTS	9	STATE TAX/STAMP FEES	\$844.87
AMOUNT OF PAYMENT INCREASE	\$2,641.12	OTHER ADDITIONAL FEES	\$900.00
FIRST OF ADDITIONAL PAYMENTS DUE	9/22/2021	AMOUNT OF DOWN PAYMENT ON INCREASE	\$8,420.98
NEW PAYMENT AMOUNT	\$4,113.03	PRINCIPAL AMOUNT OF INCREASE (ADDITIONAL AMOUNT FINANCED)	\$22,562.89
		FINANCE CHARGE ON ADDITIONAL AMOUNT FINANCED	\$1,207.19
		NEW BALANCE DUE ON THE LOAN	\$38,499.18

LOAN NUMBER. Your loan number is indicated above. Please refer to it when calling or writing about your loan.
PAYMENTS. You will receive a billing statement approximately 12-15 days before each payment is due. If your first payment is due soon, your first billing statement will arrive in the next few days. It is important that your payments be received in our office on or before the scheduled due date to ensure uninterrupted coverage. The new balance is payable in 9 monthly installments of \$4,113.03 each, the payment dates have not changed so that the first of the remaining payments is due on 9/22/2021.
SECURITY. You are giving a security interest in unearned premiums and loss payments on the insurance policy being purchased.

BankDirect CAPITAL FINANCE

150 North Field Drive, Suite 150
Lake Forest, Illinois 60045
Phone 877-226-5456 Fax: 877-226-5291

AO Loan Number: [REDACTED]
**COMMERCIAL INSURANCE PREMIUM
FINANCE AND SECURITY AGREEMENT**

THIS COMMERCIAL INSURANCE PREMIUM FINANCE AND SECURITY AGREEMENT (the "Agreement") is hereby agreed to by borrower and BankDirect Capital Finance, a division of Texas Capital Bank, N.A. ("BankDirect") as lender concerning the financing of the premiums for one or more commercial insurance policies listed in the Schedule of Policies below (the "Loan"). The terms of this Agreement are stated below and on all subsequent pages of this document.

Insured / Borrower ("Insured") Name & Business Address (as stated in Policy): Grand Isle Volunteer Fire Department; EMS P.O. Box 550 Grand Isle, LA 70358 Telephone Number: 985-787-2777 Taxpayer ID #: XXXXX4064	Insured's Agent or Broker ("Agent") Name & Business Address: Laris Insurance Agency, LLC 810 Crescent Ave. Lockport, LA 70074 Telephone Number: 985-532-5576 Agency Code: 14189
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SCHEDULE OF POLICIES (each, a "Policy")

Policy Prefix and Number	Effective Date of Policy MATURITY	Name & City of Insurance Company and Name & City of General or Policy Issuing Agent or Company Office	Type of Coverage	Policy Subject to Audit (%)	Policy Term in Months Covered	Min. Earned Premium %	Days to Cancel	Start Date (M)	Premium Amounts
TBD	3/8/2021	Lloyds of London Hempner Insurance Services Ltd 150 North Field Drive Suite 150 Lake Forest, IL 60045	MARITIME EMPLOYERS LIABILITY		12	25%	10	✓	Premium: \$5,000.00 Policy Fee: \$0.00 Broker Fee: \$0.00 Tax/Stamp: \$242.50 Inspection: \$0.00

Additional Policies are listed on the attached Schedule of Policies

TOTAL PREMIUMS \$30,983.87

TOTAL PREMIUMS	DOWN PAYMENT	UNPAID PREMIUM BALANCE	FLORIDA DOC STAMP TAX <small>Applicable in Florida only</small>	AMOUNT FINANCED <small>Amount of Loan provided to or on behalf of Insured</small>	FINANCE CHARGE <small>The dollar amount of interest the Loan will cost over the term of the Loan</small>	TOTAL OF PAYMENTS <small>Amount of interest and principal which will have been paid on the Loan after making all scheduled Loan payments</small>	ANNUAL PERCENTAGE INTEREST RATE <small>The cost of interest on the Loan as a yearly percentage rate</small>
\$30,983.87	\$8,420.98	\$22,562.89	\$0.00	\$22,562.89	\$1,207.19	\$23,770.08	11.5%

Payment Schedule: The Loan payment schedule will be:	Number of Loan Payments	Amount of Each Loan Payment*	When Loan Payments are Due ("Due Dates")	
			First Due Date	Subsequent Monthly Due Dates**
	9	\$2,641.12	9/22/2021	22nd

*Non-payment of the Loan may result in cancellation of any Policy. **Subsequent payments are due on the same day of each succeeding month until paid in full.

Prepayment: Insured may prepay the outstanding principal balance of the Loan in full or any time. If Insured prepay the Loan in full, Insured will receive a refund of the unearned finance charge, calculated according to the Rule of 78's or the actuarial method as provided by applicable law. Minimum refund is \$1.

Security Interest: Insured assigns and grants a security interest in BankDirect as security for payment of all amounts payable under this Agreement, in all of Insured's right, title and interest in and to each Policy, and all amounts which are or may become payable to Insured under or with reference to the Policies including, among other things, any gross unearned premiums, dividend payments, and all payments on account of loss which result in reduction of any unearned premium in accordance with the terms of all Policies.

Delinquency Charge: Insured agrees to pay a delinquency charge to BankDirect on any payment required to be made by Insured that is not received by BankDirect within five (5) days of its due date, unless a longer period is specified under applicable law, in which case the delinquency charge will be imposed on any payment not received by BankDirect within that longer period. The delinquency charge will be the lesser of (1) 2% of the over-amount or (2) the maximum delinquency charge allowed by applicable law.

Cancellation Charge: If a default results in cancellation of a Policy, Insured agrees to pay a cancellation charge of \$25 or the maximum amount permitted by applicable law.

Grand Isle Fire Department

Laris Insurance Agency, LLC

Finance Insurance agreement down payment

8/11/2021

6622

8,420.98

PAYMENT
RECORD

116

8,420.98

GIFD Checking - SLB Finance Insurance agreement down payment

244



(END OF REPOSE)