

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
Varnado, Louisiana**

**Annual Financial Statements
As of and for the Year
Ended December 31, 2023**

Minda B. Raybourn

*Certified Public Accountant
Limited Liability Company*
820 11TH AVENUE
FRANKLINTON, LOUISIANA 70438
(985) 839-4413
FAX (985) 839-4402

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
Varnado, Louisiana**

**Annual Financial Statements
As of and for the Year Ended December 31, 2023
With Supplemental Information Schedules**

CONTENTS

	<u>Page No.</u>
Independent Accountant’s Review Report.....	3
 Financial Statements	
	<u>Statements</u>
Statement of Net Position.....	A 6
Statement of Activities.....	B 7
Balance Sheet.....	C 8
Statement of Revenues, Expenditures, and Changes in Fund Balance	D 9
Reconciliation of Statement of Revenues, Expenditures, and Change in Fund Balance to Statement of Activities	E 10
Notes to Financial Statements	11
 Supplemental Information	
	<u>Schedule</u>
Schedule of Revenues, Expenditures, Changes in Fund Balance—Budget and Actual	1 24
Schedule of Compensation of Board Members.....	2 25
Schedule of Compensation, Benefits, and Other Payments Paid to Agency Head	3 26
Independent Accountant’s Review Report on Agreed Upon Procedures.....	27
Current Year Findings and Responses	32
Louisiana Attestation Questionnaire.....	34

Minda B. Raybourn
Certified Public Accountant
Limited Liability Company
820 11TH AVENUE
FRANKLINTON, LOUISIANA 70438
(985) 839-4413
FAX (985) 839-4402

MEMBER
A.I.C.P.A.

MEMBER
L.C.P.A.

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Washington Parish Fire Protection District No. 6
Board of Commissioners

I have reviewed the accompanying financial statements of the governmental activities of Washington Parish Fire Protection District No. 6, a component unit of the Parish of Washington, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management discussion and analysis and budgetary comparison be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. I have reviewed such required supplementary information, and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the information, and accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on it.

Other Information

The supplementary information included in schedules of compensation paid to board members and compensation, benefits, and other payments to the agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the information and, accordingly, do not express an opinion on such information.

In accordance with standards established by the American Institute of Certified Public Accountants, the Louisiana Governmental Audit Guide, and the provisions of state law, I have issued a report, dated June 21, 2024, on the results of my agreed-upon procedures.



Minda B. Raybourn, CPA
Franklinton, LA

June 21, 2024

FINANCIAL STATEMENTS

STATEMENT A

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
 WASHINGTON PARISH GOVERNMENT
 Varnado, Louisiana
 Statement of Net Position
 December 31, 2023

	Governmental Activities
ASSETS:	
Cash and Cash Equivalents	\$ 197,455
Property Tax Receivable	317,863
Prepaid Expenses	16,336
 CAPITAL ASSETS	
Land	11,375
Fire Trucks	1,138,591
Fire Stations	411,749
Equipment	571,672
Less Accumulated Depreciation	(1,198,038)
Capital assets, net	935,349
 RIGHT TO USE ASSETS	
Right to Use Leased Equipment	86,458
Less Accumulated Amortization	(5,764)
Right to use assets, net	80,694
 Total Assets	 1,547,697
 LIABILITIES:	
Accounts Payable	10,675
Pension Deduction	9,589
Accrued Interest Payable	1,313
Capital Lease Due Within One Year	21,486
Noncurrent Liability	
Capital Lease Due More than One Year	22,602
Total Liabilities	65,665
 Net Position	
Invested in capital assets, net of related debt	971,955
Unrestricted	510,077
 Total Net Position	 \$ 1,482,032

See independent accountant's review report and accompanying notes to the financial statements.

STATEMENT B

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
WASHINGTON PARISH GOVERNMENT
Varnado, Louisiana
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2023

PROGRAM EXPENSES:	
Accounting	\$ 5,700
Advertising	1,231
Depreciation Expense	85,946
Amortization Expense	5,764
Dues	1,091
Fuel, Gas, and Oil	7,909
Insurance	46,970
Interest Expense	2,711
Legal Expense	2,915
Office Expense	9,848
Miscellaneous	3,467
Pension Expense	10,675
Repairs and Maintenance	68,703
Software	8,978
Supplies	58,033
Telephone	3,412
Training	16,894
Travel	6,774
Utilities	9,122
Total Program Expenses	356,143
PROGRAM REVENUES:	
Ad Valorem Taxes	318,852
Insurance Rebate	13,816
State Revenue Sharing	7,823
Interest Income	1,070
Net Program Revenues	341,561
Change in Net Position	(14,582)
Beginning Net Position	1,496,614
Ending Net Position	\$ 1,482,032

See independent accountant's review report and accompanying notes to the financial statements.

STATEMENT C

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
 Varnado, Louisiana
 Balance Sheet
 Governmental Funds
 December 31, 2023

	<u>General Fund</u>
ASSETS AND OTHER DEBITS	
ASSETS:	
Cash and cash equivalents	\$ 197,455
Receivables	317,863
Prepaid expense	<u>16,336</u>
TOTAL ASSETS	<u>\$ 531,654</u>
LIABILITIES AND EQUITY	
LIABILITIES:	
Accounts payable	10,675
Pension deduction	<u>9,589</u>
Total Liabilities	<u>20,264</u>
FUND BALANCE	
Nonspendable	16,336
Unassigned	<u>495,054</u>
Total Equity	<u>511,390</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 531,654</u>
RECONCILATION TO GOVERNMENT WIDE STATEMENT:	
Fund Balance	\$ 511,390
Capital assets used in governmental funds are not financial resources and, therefore are not reported in the funds	
Land	\$ 11,375
Capital asests, net of depreciation	923,974
Right to use assets, net of amortization	80,694
Some liabilities including long-term debt are not due and payable in the current period and, therefore, are not reported in the funds.	
Interest payable	\$ (1,313)
Capital lease obligations	(44,088)
TOTAL NET POSITION	<u>\$ 1,482,032</u>

See independent accountant's review report and accompanying notes to the financial statements.

STATEMENT D

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6

Varnado, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balance

For the Year Ended December 31, 2023

	<u>General</u>
REVENUES:	
Ad Valorem Taxes	\$ 318,852
Insurance Rebate	13,816
State Revenue Sharing	7,823
Interest Earned	1,070
Total Revenues	<u>341,561</u>
EXPENDITURES:	
Accounting	5,700
Advertising	1,231
Capital Outlay	54,706
Dues	1,091
Fuel, Gas, and Oil	7,909
Insurance	46,970
Legal Expense	2,915
Miscellaneous	3,467
Office Expense	9,848
Pension Deduction	10,675
Repairs and Maintenance	68,703
Software	8,978
Supplies	58,033
Telephone	3,412
Training	16,894
Travel	6,774
Utilities	9,122
Debt Service:	
Principal Retirement	22,370
Interest	1,398
Total Expenditures	<u>340,196</u>
Excess (deficiency) of revenues over(under) expenditures before other financing sources (uses)	<u>1,365</u>
Other financing sources (uses)	
Capital Lease	<u>66,458</u>
Net Change in Fund Balance	67,823
FUND BALANCE, JANUARY 1, 2023	<u>443,567</u>
FUND BALANCE, DECEMBER 31, 2023	<u>\$ 511,390</u>

See independent accountant's review report and accompanying notes to the financial statements.

STATEMENT E

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 6

Varnado, Louisiana

Reconciliation of Statement of Revenues, Expenditures
and Change in Fund Balance to Statement of Activity

For the Year Ended December 31, 2023

CHANGE IN FUND BALANCE	67,823
------------------------	--------

Government funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. In the current period, these amounts are:

Capital Purchases	54,706
Current Depreciation	(85,946)
Current Amortization	(5,764)

Loan and lease proceeds provide current resources to governmental funds but issuing debt increases long-term liabilities in the Statement of Net Position. The repayment of the principal of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amounts that are recorded:

Debt Payment	22,370
Capital Lease Proceeds	(66,458)
Interest Accrual	(1,313)

Change in Net Position	<u>(14,582)</u>
------------------------	-----------------

See independent accountant's review report and accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6

Varnado, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2023

INTRODUCTION

As provided by Louisiana Revised Statute 40:1496.12B, the Fire Protection District No. 6 of Washington Parish was created July 10, 1990, through a resolution passed by the Washington Parish Government. The District shall constitute a public corporation and as such shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The District shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary and proper, for the purposes of acquiring, maintaining and operating buildings, machinery, equipment, water tank, water hydrants, water lines, and such other things as might be necessary or proper for effective fire prevention and control as considered necessary by the parish governing body of the District for the protection of the property within the limits of the District against fire.

The governing body of the parish shall appoint a five-member board that shall perform all duties, functions, and powers responsible for the operation and maintenance of the District. All funds of the District shall be administered by the board. The board of commissioner members may be paid a per diem of fifty dollars for attending meetings of the board and may be reimbursed any expenses incurred in performing the duties imposed upon them.

The District encompasses approximately 82 square miles in a portion of Wards 5, 7, 8 and 4 of Washington Parish. It serves approximately 1,800 people and several small businesses living and operating within the boundaries of the District. The District operates out of three fire stations, one located in the Village of Varnado at 26021 Highway 21, the second located at 63238 Highway 10 East, leased from Meckling Research, and the third is located at 21501 Highway 21 near Miles Lumber Co. The District has no compensated employees and operates with a volunteer staff of firefighters.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING AND FINANCIAL STATEMENT

The District's financial statements are prepared on the modified accrual basis in accordance with accounting principles generally accepted in the United States of America. The District applies all Governmental Accounting Standards Board (GASB) pronouncements as well as Financial Accounting Standards Board (FASB) statements and interpretations, and the Accounting Principle Board (APB) of the Committee on Accounting Procedures, issued on or before November 1989, unless those pronouncements conflict or contradict with GASB pronouncements.

These financial statements are presented in conformance with GASB Statement No.34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Statement No. 34 established standards for financial reporting, with presentation requirements including a statement of net assets (or balance sheet) and a statement of activities and change in net assets.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6

Varnado, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2023

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Washington Parish Government is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government, the parish council, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

Because the parish council appoints a voting majority of the District's governing board and the parish council has the ability to impose its will on the District, the District was determined to be a component unit of the Washington Parish Government, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The District maintains its financial records on a fund basis, whereby a self-balancing set of accounts (Governmental Fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenses. The general fund of the District accounts for all financial resources, except those required to be accounted for in other funds.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
Varnado, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2023

D. BASIS OF ACCOUNTING

The accompanying financial statements of the Washington Parish Fire Protection District No. 6 have been prepared in conformity with generally accepted accounting principles of the United State of America (GAAP) as applied to government units. The accompanying financial statements have been prepared in conformity with GASB-34. Under GASB-34, a statement of net assets and statement of activities are prepared which are presented on the accrual basis of accounting. The significant differences are capital outlay is reported as an asset and depreciated in the government-wide statement. Also, long term obligations are recorded as liabilities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net assets by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

The accounting and financial reporting treatment applied to a fund is determined by its measurement of focus. With this measurement of focus, only current assets and current liabilities generally are included on the balance sheet in the fund statements. Long term assets and long-term liabilities are included in the governmental-wide statements. Operating statements of governmental funds present increases (revenues), other financing sources and decreases (expenditures), and other financing uses are included in current assets.

The government-wide statements of net position and statement of activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with operation of these activities are included on the statement of net position.

The statements of net position and statements of activities are presented on the accrual basis of accounting. Under this method of accounting exchange, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

The modified accrual basis of accounting is used by the governmental funds. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resources measurement focus.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
Varnado, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2023

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. Effective for financial statements issued after June 30, 2000, GASB Statement 33, Accounting and Financial reporting for Non-exchange Transactions, defines a non-exchange transaction as a transaction whereby the government gives or receives value without directly receiving or giving equal value in return. Property taxes are imposed non-exchange revenues which result from assessments imposed on nongovernmental entities including individuals. Assets should be recognized when the government has an enforceable lien or legal claim to the resources, or the resources are received, whichever occurs first. Property tax revenues are recognized in the period in which the District has legal claim to the resources. However, for revenue to be recognized under the modified accrual basis, the measurable and available criteria must also be met. Governmental funds use the following practices in recording revenues and expenditures:

REVENUES

Revenues are recognized in the accounting period they become available and measurable. Donations, fund raising net revenues and state revenue sharing are recorded when received. Ad valorem taxes become a lien against the assessed property on assessment date or levy date. Property taxes collected by the taxing authority, but not remitted to the District at year-end, are accrued in revenue and included in property tax receivable.

EXPENDITURES

Expenditures are recognized in the accounting period when the fund liability is incurred.

E. BUDGETS

The District does not have a formal policy on adopting a budget. The budget for year ending December 31, 2023, was adopted at the District's December 12, 2022 regular meeting. The budget was amended and adopted on December 1, 2023. Actual revenues are within the legal threshold of 5%. Actual expenditures were over the 5% legal threshold.

F. ENCUMBRANCES

The District does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
Varnado, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2023

H. PREPAID ITEMS

Prepaid items consist of expenses, paid in the current year, that cover operations, during the next fiscal year.

I. CAPITAL ASSETS

Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statement. Depreciation is recorded on general fixed assets on a government-wide basis using the straight-line method and the following estimated useful life:

Fire Stations	40 years
Fire Trucks and Other Trucks	5-20 years
Equipment	3-10 years

Fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated assets are valued at fair market value on the date donated. The cost of all assets acquired prior to 1989 have been valued using estimated historical cost.

J. DEFERRED INFLOWS/OUTFLOWS OF RESOURCES

The statement of financial position will sometimes report a separate section for deferred inflows and outflows of resources. A deferred outflow represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

K. RESTRICTED ASSETS

Certain proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes are classified as restricted assets because their use is limited to specified expenditures.

L. COMPENSATED ABSENCES

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

M. LONG-TERM OBLIGATION

Long-term obligations are reported in the government-wide financial statement. In the fund financial statements, the face amount of the debt issued is reported as other financing sources.

N. LEASES

The District recognizes lease contracts that have a term exceeding one year and the cumulative future payments on the contract exceed \$5,000. The District uses a discount rate that is explicitly stated or implicit in the contract. When a readily determinable discount rate is not available, the discount rate is determined using the District's incremental rate at start of the lease

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6

Varnado, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2023

for a similar assets type and term length of contract. Short term lease payments are expensed when incurred.

O. NET POSITION

Equity for government-wide statements is classified as net position and displayed in three components:

- **Invested in capital assets, net of related debt** – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or indebtedness attributable to acquisition, construction, or improvement of those assets. If there are significant unspent proceeds at year-end, the portion of the debt attributable to unspent proceed is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position calculation as unspent proceeds.
- **Restricted** – This component of net position consists of constraints placed on the asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or law or regulations of other governments or constraints imposed by law though constitutional provisions or enabling legislation.
- **Unrestricted** – This component of net position consists of assets and liabilities that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

P. Governmental Fund Balances

In the fund financial statements, governmental fund equity is classified as fund balance. Governmental funds are classified as follows:

- **Nonspendable** – These are amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted** – These are amounts that can be spent only for specific purpose because of constitutional provisions, enabling legislation, or externally imposed constraints by creditors, grantor, contributors or the laws or regulations of other governments.
- **Committed** – These are amounts that can be used for specific purpose determined by a formal decision by the Board Members, which are the highest level of decision-making authority for the District.
- **Assigned** – These are amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purpose.
- **Unassigned** – These are all other spendable amounts.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
Varnado, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE 2 - LEVIED TAXES

In 2011, the District successfully passed a renewal of a 1993 special ad valorem tax of 10 mills upon property owners of the District. The assessment authorizes the levy of and collection of a special ad valorem tax of 10 mills for a period of ten (10) years, beginning with the year 2011, for the purpose of acquiring, constructing, improving, maintaining and operating fire protection facilities and equipment to provide fire protection and emergency medical services including paying the cost of obtaining water for fire protection purposes. On November 3, 2020, the voters of the District approved the renewal for 10 years beginning with the year 2021 and ending with the year 2030. The millage for December 31, 2023 was 10.00 mills.

On November 3, 1998, the District passed a proposal for the extension of the original proposition to impose the existing special tax of ten (10) mills in the newly added areas of the District for a period of 10 years. On November 8, 2023, the voters of the District approve the renewal for a period 10 years beginning with the year 2023 and ending with the year 2032 for purposes of maintaining and operating the District’s fire protection facilities, purchasing fire trucks and other firefighting equipment and paying the cost of obtaining water for fire protection purposes, including charges for fire hydrant rentals and service. The millage for December 31, 2023 was 10.00 mills.

For the period covered by this financial statement, the millage was set at 20.00. The following chart shows the total assessed values. Every year, a deduction for pensions to various retirement systems are withheld from the District’s property taxes.

2023 Assessed property value	\$ 19,531,370
Less: Homestead Exemption	<u>(3,501,239)</u>
Taxable Value	<u><u>\$ 16,030,131</u></u>

	General Fund
Total Assessment	<u>\$ 390,627</u>
Less Homestead/Exempt	<u>(70,025)</u>
Net Assessment	<u><u>\$ 320,602</u></u>

NOTE 3 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budget Information

Louisiana Revised Statue 39:1303 requires that “all action necessary to adopt and otherwise finalize and implement the budget for an ensuing fiscal year shall be taken in an open meeting and completed prior to the end of the fiscal year in progress.” Budgeted revenues were in line with

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6

Varnado, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2023

actual revenues. Actual expenditures were in not line with budgeted expenditures due to capital outlay purchases. Budgeted expenditures were 33.89% over budget due to supplies and lease payments.

NOTE 4 - CASH AND CASH EQUIVALENTS

At December 31, 2023, the District has cash and cash equivalents totaling \$197,455 in interest bearing accounts.

These deposits are stated at cost, which approximates market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are to be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2021, the District had \$198,773 in deposits (collected bank balances). These deposits were secured from risk by federal deposit insurance from the banking institution.

NOTE 5 - RECEIVABLES

The following is a summary of receivables at December 31, 2023:

Ad valorem taxes-current year, net	<u>\$ 317,863</u>
------------------------------------	-------------------

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021:

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6

Varnado, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2023**

	January 1	Additions	Deductions	December 31
Land	\$ 11,375	\$ -	\$ -	\$ 11,375
Fire Trucks	1,138,591	-	-	1,138,591
Fire Station	411,749	-	-	411,749
Equipment	516,966	54,706	-	571,672
Right-to-use leased assets	86,458	-	-	86,458
Depreciated/Amortized Assets	2,153,764	54,706	-	2,208,470
Less accumulated depreciation/amortization:				
Fire Trucks	(421,305)	(26,289)	-	(447,594)
Fire Station	(143,425)	(12,772)	-	(156,197)
Equipment	(547,362)	(46,885)	-	(594,247)
Right-to-use leased assets	-	(5,764)	-	(5,764)
Total accumulated depreciation/amortization:	(1,112,092)	(91,710)	-	(1,203,802)
Total capital assets being depreciated, amortized	1,041,672	(37,004)	-	1,004,668
Capital assets, net	\$1,053,047	\$ (37,004)	\$ -	\$ 1,016,043

During the year ending December 31, 2022, the District implemented GASB Statement No 87, *Leases*. The result of the implementation was the addition of leases greater than 12 months recorded as a right-of-use asset, categorized as a capital asset, along with a lease liability. The right-of-use asset is amortized using the straight-line method over a period of the shorter of the lease term or the useful life of the asset.

Governmental activities capital assets increased by \$54,706 before depreciation expense of \$85,946 and amortization expense of \$5,764. Capital assets increased due to the purchase of equipment of \$54,706.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
Varnado, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE 7 - PAYABLES

The District has accounts payable at the end of December 31, 2023. in the amount of \$10,675.

NOTE 8 - LEASES

During the year ending December 31, 2022, the District. implemented GASB Statement No 87, Leases. The result of the implementation was the addition of leases greater than 12 months recorded as a right-of-use asset, categorized as a capital asset, along with a lease liability. The lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease liability is reduced as payments are made on the lease.

On May 27, 2022 the District entered into a 3-year lase for 15 radios. The radios were delivered in 2023. The purchase price of the radios was \$84,675 with a down payment of \$20,000. A lase liability was recorded for \$66,458. The District is required to make annual fixed payments of \$23,767. The lease has an interest rate of 5.040%.

The following is a summary of the lease obligation:

	January 1 2023	Additions	Deductions	December 31 2023	Due Within One Year
Lease Obligations	\$ -	\$ 66,458	\$ (22,370)	\$ 44,088	\$ 21,487
Total	<u>\$ -</u>	<u>\$ 66,458</u>	<u>\$ (22,370)</u>	<u>\$ 44,088</u>	<u>\$ 21,487</u>

The future minimum lease obligations and the net present value of these minimum lease payments are as follows:

Year Ending	Principal	Interest	Total
2024	21,486	1,641	23,127
2025	22,602	493	23,095
	<u>\$ 44,088</u>	<u>\$ 2,134</u>	<u>\$ 46,222</u>

Lease expenses for the year is as follows:

Amortization expense	<u>\$ 5,764</u>
Total amortization expense	<u>5,764</u>
Interest on lease obligations	<u>2,711</u>
Total lease expense	<u>\$ 8,475</u>

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
Varnado, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE-9 RESTRICTED FUND BALANCE

The District had no restricted fund balance for the year ended December 31, 2023.

NOTE 10- LITIGATION AND CLAIMS

As of December 31, 2023, there were no litigations or claims against the District.

NOTE 11 - RELATED PARTY TRANSACTIONS

There were no related party transactions requiring disclosure in the financial statements.

NOTE 12 - SUBSEQUENT EVENTS

These financial statements considered subsequent events through June 21, 2024, the date the financial statements were available to be issued. No other events were noted that require recording or disclosure in the financial statements for the fiscal year ending December 31, 2023.

SUPPLEMENTAL INFORMATION

SCHEDULE I

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
 Varnado, Louisiana
 Statement of Revenues, Expenditures
 and Changes in Fund Balance-Budget and Actual
 General Fund
 For the Year Ended December 31, 2023

	Budget	Final Budget	Actual	Favorable (Unfavorable)
REVENUES:				
Ad Valorem Taxes	\$ 237,000	\$ 238,000	\$ 318,852	\$ 80,852
Insurance Rebate	9,000	10,000	13,816	3,816
State Revenue Sharing	7,200	7,200	7,823	623
Restitution	2,900	2,900	-	(2,900)
Interest Earned	200	200	1,070	870
Total Revenues	<u>256,300</u>	<u>258,300</u>	<u>341,561</u>	<u>83,261</u>
EXPENDITURES:				
Accounting	4,500	4,500	5,700	(1,200)
Advertising			1,231	(1,231)
Capital Outlay	65,000	65,000	54,706	10,294
Dues	450	450	1,091	(641)
Fuel, Gas, and Oil	2,000	2,000	7,909	(5,909)
Insurance	48,000	48,000	46,970	1,030
Legal	1,000	1,000	2,915	(1,915)
Miscellaneous	3,500	10,500	3,467	7,033
Office Expense	3,200	3,200	9,848	(6,648)
Pension expense	8,000	8,000	10,675	(2,675)
Repairs and Maintenance	55,000	65,000	68,703	(3,703)
Software	-	-	8,978	(8,978)
Supplies	30,000	35,000	58,033	(23,033)
Telephone	3,252	3,252	3,412	(160)
Fire Prevention	-	-	-	-
Training	1,590	1,590	16,894	(15,304)
Travel	-	-	6,774	(6,774)
Utilities	6,600	6,600	9,122	(2,522)
Debt service:				-
Principal Retirement	-	-	22,370	(22,370)
Interest	-	-	1,398	(1,398)
Total Expenditures	<u>232,092</u>	<u>254,092</u>	<u>340,196</u>	<u>(86,104)</u>
Excess/(Deficiency)	<u>24,208</u>	<u>4,208</u>	<u>1,365</u>	<u>(2,843)</u>
Other financing sources (uses)				
Capital Lease	-	-	66,458	66,458
Net Change in Fund Balance	<u>24,208</u>	<u>4,208</u>	<u>67,823</u>	<u>63,615</u>
FUND BALANCE, BEGINNING	<u>443,567</u>	<u>443,567</u>	<u>443,567</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 467,775</u>	<u>\$ 447,775</u>	<u>\$ 511,390</u>	<u>\$ 63,615</u>

See independent accountant's review report.

Schedule 2

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
Varnado, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2023

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Board members were not paid compensation in any form.

	Expiration Date
Kay Kay Warner 68212 Fornea Road Bogalusa, Louisiana 70427 985-516-7414 Kathy.b.warner@gmail.com	12-31-2024
John Nathaniel 63670 Fostertown Road Angie, Louisiana 70426 985-516-3600 Jnatha1968@gmail.com	12-31-2025
Gary "Bo" Pierce 61034 Dollar Road Angie, Louisiana 70426 985-732-3901 happyjckfarm@bellsouth.net	12-31-2025
Richard Moody 62591 Roy Lawrence Road Angie, Louisiana 70426 985-516-3780 Bfd_ram@yahoo.com	12-31-2024
Christine Whittington 62126 Dollar Road Angie, Louisiana 70426 985-750-3913 <u>layankeedoodle@yahoo.com</u>	12-31-2025

See independent accountant's review report.

Schedule 3

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6
Varnado, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2023**

**SCHEDULE OF COMPENASATION, BENEFITS, AND OTHER PAYMENTS TO THE AGENCY
HEAD**

Agency Head: Richard Moody, Chairman

There was no compensation, benefits, or other payments made to the Chairman during the year.

See independent accountant's review report.

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Minda B. Raybourn

Certified Public Accountant

820 11th Avenue

Franklinton, Louisiana 70438

(985)839-4413

Fax (985)839-4402

Member

AICPA

Member

LCPA

**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

The Members of the Board of
Washington Parish Fire Protection District No 6.
A component unit of the Washington Parish Government

I have performed the procedures enumerated below, which were agreed to by Washington Parish Fire District No. 6 (a component unit of the Washington Parish Government) and the Louisiana Legislative Auditors, on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2023, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute R.S. 38:2211-2296 (the public bid law), and report whether the expenditures were made in accordance with these laws.

The District did not have any expenditures subject to the public bid law.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided me with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

The District has no paid employees. The District has volunteers.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

The District has no paid employees and did not hire immediate family members of the board members as employees or contractors.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. The District had no disbursements to board members immediate families or outside business interests.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and a copy of the amended budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

The original budget for 2023 was not adopted until December 12, 2022. The amended budget for 2023 was adopted on December 1, 2023. The budget for 2024 was not noted as being adopted in the minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

I compared the revenues and expenditures of the original budget to actual revenues and expenditures. The District's revenues were in line with the 5% variance requirement. The District's expenditures were over 5% due to supplies and lease payments.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

The six disbursements were coded to the correct fund and general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Inspection of documentation revealed each board member approved the expenditures for payment. Approval was indicated by each member initialing the invoice for payment. Minutes indicated that the Board approved the disbursements.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The District meets monthly. The notice of the meeting and agenda are posted on the door at the fire station two days prior to each meeting. Management asserts that the agenda was properly posted. I examined copies of meeting notices containing date, time, place and business to be conducted, which are filed with the minutes of each meeting.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

I scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

The District has no employees or payroll disbursements. I scanned operating disbursements and read the meeting minutes of the District's board for the fiscal year. I found no payments or approval for payments to board members that would constitute bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The District's December 31, 2022 was filed timely.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The District did not enter into any contracts that utilized state funds during 2023.

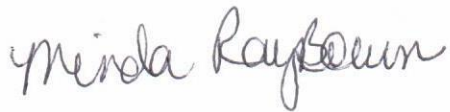
Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

There were no prior year findings.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Minda B. Raybourn CPA

June 21, 2024

**WASHINGTON PARISH FIRE DISTRICT NO. 6
SCHEDULE OF CURRENT YEAR FINDING AND REPOSE
FOR THE YEAR ENDED DECEMBER 31, 2023**

Finding 2023-C1 Noncompliance with Local Government Budget Act (Compliance Finding)

Criteria: Per Louisiana Revised Statute 39:1311

A. The adopted budget and any duly authorized adopted amendments shall form the framework from which the chief executive or administrative officers and members of the governing authority of the political subdivision shall monitor revenues and control expenditures. The chief executive or administrative officer for a political subdivision subject to public participation as provided in R.S. 39:1307 shall advise the governing authority or independently elected official in writing when:

- (1) Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more.
- (2) Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.
- (3) Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures.

Condition: In the general fund, actual expenditures and other uses were over budget by 33.89%.

Cause of Condition: The budgeted expenditures were not estimated closely enough to the actual expenditures due to supplies and lease payments.

Effect: Noncompliance with the Local Government Budget Act.

Recommendation: The District needs to review its monthly budget to actual comparisons for each fund carefully each month. If the actual expenditures and other uses, are over 5% against budget at any time, the District needs to amend its budget accordingly.

Response: The District will implement the recommendation

Finding 2023-C2 Adoption of Budget (Compliance Finding)

Criteria: Per R.S. 39:1309: “All action necessary to adopt and otherwise finalize and implement the budget for a fiscal year, including the adoption of any amendments to the proposed budget, shall be taken in open meeting and completed before the end of the prior fiscal year.”

Condition: The District approval of the amended 2023 budget was noted in the minutes; but the approval of the 2024 original budget was not noted as being approved by the board in the minutes.

**WASHINGTON PARISH FIRE DISTRICT NO. 6
SCHEDULE OF CURRENT YEAR FINDING AND REPOSE
FOR THE YEAR ENDED DECEMBER 31, 2023**

Cause Of Condition: Unknown.

Effect Of Condition: The District may be in violation of the Local Government Budget Act.

Recommendation: The Board needs to implement policies and procedures for the timely adoption of the original budget and amendments to the current year budget so that budgets are brought before the Board and adopted before the close of the fiscal year.

Management's Response: We will implement the recommendation.

Response: The budget will be adopted before the end of the close of the fiscal year and noted in the minutes of board approval.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

March 12, 2024(Date Transmitted)

Minda B. Raybourn CPA LLC
820 11th Avenue
Franklinton, LA 70438

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2024 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] No [] N/A []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [X] No [] N/A []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No [] N/A []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [X] No [] N/A []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No [] N/A []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [X] No [] N/A []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [X] No [] N/A []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [X] No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [] N/A [X]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [X] No [] N/A []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [X] No [] N/A []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [X] No [] N/A []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [X] No [] N/A []

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [X] No [] N/A []

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [X] No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [X] No [] N/A []

We have provided you with all relevant information and access under the terms of our agreement.

Yes [X] No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [X] No [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

Yes [] No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes [X] No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [X] No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

<u>Kathy Warner</u>	Secretary	<u>3/28/24</u>	Date
<u>Kathy Warner</u>	Treasurer	<u>3/28/24</u>	Date
<u>Richard Meedy</u>	President	<u>03/28/24</u>	Date