

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

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**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2023**

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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## Independent Accountant's Review Report

To the Board of Commissioners  
District #6 Claiborne Parish Fire Department, Inc.  
Lisbon, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the General Fund of the District #6 Claiborne Parish Fire Department, Inc, a component unit of Claiborne Parish Police Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District #6 Claiborne Parish Fire Department, Inc'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, we 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**

Our 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, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are 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. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the District #6 Claiborne Parish Fire Department, Inc, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountant's Conclusion**

Based on our review, we are 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.

District #6 Claiborne Parish Fire Department, Inc.  
Lisbon, Louisiana  
Independent Accountant's Report  
December 31, 2023

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that Budgetary Comparison Schedule on page 28 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted Management's Discussion and Analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

### **Supplementary Information**

The accompanying schedule of compensation, benefits, and other payments to or on behalf of the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are 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. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated September 30, 2024, on the results of our agreed-upon procedures.

BOSCH & STATHAM, LLC

[Bosch & Statham](#)

Ruston, Louisiana  
September 30, 2024



Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To District #6 Claiborne Parish Fire Department, Inc. and  
The Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by District #6 Claiborne Parish Fire Department, Inc. and the Louisiana Legislative Auditor (the specified parties), 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, we 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.

*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.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*We identified one expenditure made during the year for materials and supplies exceeding \$60,000. The expenditure was made in accordance with the applicable laws.*

*Conclusion: We noted no errors or exceptions.*

*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 a list of the immediate family members of each board member as defined by the ethics law.

Conclusion: We noted no errors or exceptions.

3. Obtain from management a listing of all employees paid during the fiscal year.

The District does not have any employees.

Conclusion: We noted no errors or exceptions.

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

The District does not have any employees.

Conclusion: We noted no errors or exceptions.

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.

We obtained a list of disbursements and a list of outside business interests of board members. We noted one family member received payment as a volunteer firefighter. No names or outside business interests match the disbursements made.

Conclusion: We noted no errors or exceptions.

*Budgeting*

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

We obtained a copy of the legally adopted budget and amendments.

Conclusion: We noted no errors or exceptions.

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.

We traced adoption of the original budget to the minutes of the Board's meeting held on November 14, 2022. The Board asserts the final amended budget was approved during the Board's meeting on November 13, 2023. However, the Board acknowledges that the approval is not documented in the minutes of the meeting. The omission is believed to be an oversight.

Conclusion: We noted one exception.

Management's response: See above.

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.

*We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted by 3%. Actual expenditures exceeded budgeted expenditures by 14%.*

*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:

*We obtained a list of disbursements made during the fiscal year and randomly selected six disbursements. We obtained supporting documentation from management for these disbursements and compared the selected disbursements to supporting documentation.*

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

*We noted no exceptions.*

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

*We noted one exception.*

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

*There are no written policies. We observed five checks were signed by board members. The sixth check had not cleared within two months. Therefore, we were unable to confirm if the check was signed by board members.*

*Conclusion: The District does not have written policies.*

*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.

We obtained available evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised. For one out of ten meetings, there was no evidence to support the agenda was posted or advertised.

Conclusion: There was no evidence the agenda was posted for one of ten meetings.

*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.

We obtained bank deposit slips for the fiscal year and scanned the deposit slips. We noted no deposits that appear to be proceeds of bank loans, bonds, or like indebtedness.

Conclusion: We noted no errors or exceptions.

*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.

Management asserted there were employees. We obtained the meeting minutes of the governing board. We noted no approval of payments to employees. Per Management, the initial response was an error. The employees were hired in 2024.

Conclusion: We noted no errors or exceptions.

*State Audit Law*

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

An extension was requested for the 2023 report. The District's report will be submitted by September 30, 2024.

Conclusion: See above.



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).

*Management asserted no such contracts were entered into during the fiscal period.*

*Conclusion: We noted no errors or exceptions.*

*Prior Comments*

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

*Management represented that the prior-year exceptions have been resolved.*

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. We were 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, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
September 30, 2024

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

3/12/24 (Date Transmitted)

Wade and Perry CPA (CPA Firm Name)  
417 North Main Street (CPA Firm Address)  
Homer, LA 71040 (City, State Zip)

Discussed with agency. This is addressed to Bosch & Statham.

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of \_\_\_\_\_ (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  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  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  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  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  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  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  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  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 [ ]

**Meetings**

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

Yes  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  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  No [ ] N/A [ ]

**Prior-Year Comments**

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

Yes  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  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  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  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  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

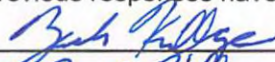


to you any such communication received between the end of the period under examination and the date of your report.

Yes  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  No [ ] N/A [ ]

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

	Secretary	<u>3-19-24</u>	Date
	Treasurer	<u>3-12-24</u>	Date
	President	<u>3/12/24</u>	Date

## **BASIC FINANCIAL STATEMENTS**

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**STATEMENT OF NET POSITION  
AS OF DECEMBER 31, 2023**

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**ASSETS**

Cash and cash equivalents	\$ 428,137
Investments	26,420
Receivables	368,398
Capital assets, net of accumulated depreciation	<u>1,446,885</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,269,840</u></b>

**LIABILITIES**

Current liabilities	
Accounts, salaries and other payables	<u>\$ 13,344</u>

**NET POSITION**

Net investment in capital assets	1,446,885
Unrestricted	<u>809,611</u>
<b>TOTAL NET POSITION</b>	<b><u>\$ 2,256,496</u></b>

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**FUNCTIONS/PROGRAMS**

Expenses:

Public safety \$ 385,567

General revenues:

Taxes:

Ad valorem taxes 385,008

Intergovernmental funds:

State government shared revenue 11,666

Investment earnings 10,420

Other revenues 10

Total general revenues 407,104

**Change in net position** 21,537

Net position at beginning of year 2,234,959

**Net position at end of year** \$ 2,256,496

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**GOVERNMENTAL FUND - GENERAL FUND  
BALANCE SHEET  
AS OF DECEMBER 31, 2023**

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**ASSETS**

Cash and cash equivalents	\$ 428,137
Investments	26,420
Receivables	<u>368,398</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 822,955</u></b>

**LIABILITIES AND FUND EQUITY**

Current liabilities	
Accounts, salaries and other payables	<u>\$ 13,344</u>
Fund Equity - Fund Balance	
Unassigned	<u>809,611</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 822,955</u></b>



**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
AS OF DECEMBER 31, 2023**

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**Amounts reported for governmental activities in the  
statement of net position are different because:**

<b>Fund balance</b>	\$ 809,611
Capital assets used in governmental activities are not financial resources and, therefore, are deferred in the funds.	<u>1,446,885</u>
<b>Net position of governmental activities</b>	<u>\$ 2,256,496</u>

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**GOVERNMENTAL FUND - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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Revenues:

Taxes:

Ad valorem taxes \$ 385,008

Intergovernmental funds:

State government shared revenue 11,666

Investment earnings 10,420

Other revenues 10

Total revenues 407,104

Expenditures:

Current:

Public Safety:

Personal services 27,232

Operating Services 173,499

Materials and supplies 2,765

Travel and other 1,817

Capital outlay 63,392

Total expenditures 268,705

**Net change in fund balances 138,399**

Fund balance at beginning of year 671,212

**Fund balance at end of year \$ 809,611**

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO  
THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Amounts reported for governmental activities in the  
statement of activities are different because:**

**Net change in fund balances - total governmental funds** \$ 138,399

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Likewise, gains and losses from disposals are recognized in the government-wide statements.

Capital outlay	63,392
Depreciation	<u>(180,254)</u>

**Change in net position of governmental activities** \$ 21,537

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

District #6 Claiborne Parish Fire Department, Inc. was originally created as the Lisbon Fire Protection District by resolution of the Claiborne Parish Police Jury on May 7, 1987. The District was incorporated on August 6, 1987. The name of the District was changed to District #6 Claiborne Parish Fire Department, Inc., by resolution of the Police Jury on February 11, 1988. The District was created to purchase and maintain fire equipment and provide fire protection for people within the District as provided by Louisiana Revised Statutes 40:1491-1501. Fire protection for the District is provided totally by volunteers. The District has fire stations located in Lisbon, Sharon, Arizona, and Antioch. A resolution by the Claiborne Parish Police Jury on August 5, 1993, allowed District #6 Claiborne Parish Fire Department, Inc., to annex the station at Summerfield and to add stations at Hebron, Bailey Town, and Gorden. The District is governed by a five-member board of commissioners: two members appointed by the Claiborne Parish Police Jury, two members appointed by the Mayor and Board of Aldermen of the Village of Lisbon, and one member by the other four members. Members serve two-year terms.

The accompanying financial statements of the District #6 Claiborne Parish Fire Department, Inc. have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999, as amended.

**Reporting Entity**

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the Police Jury 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 Police Jury,
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Because the Police Jury created the District, appoints certain commissioners of the District, and has the ability to impose its will on the District, the District was determined to be a component unit of the Claiborne Parish Police Jury, 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 Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Claiborne Parish financial reporting entity.

**Basic Financial Statements - Government-Wide Statements**

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the District are classified as governmental. The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the District. In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position is reported in three parts, invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The District first uses restricted resources to finance qualifying activities. The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions, Program Revenues*. Program revenues included in the Statement of Activities are derived directly from parties outside the District's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the District's general revenues. The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

**Basic Financial Statements - Fund Financial Statements**

The financial transactions of the District are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The District's current operations require the use of only a General Fund, a governmental fund. The General Fund is used to account for the operations of the District's office.

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The various fees and charges due to the District's office are accounted for in this fund. General operating expenditures are paid from this fund.

**Basis of Accounting**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

*Accrual*

The governmental type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

*Modified Accrual*

The governmental fund financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures.

*Revenues*

Ad valorem taxes are budgeted in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year. The taxes are normally collected in December of the current year and January and February of the ensuing year. Other intergovernmental revenues are recorded when the District is entitled to the funds. Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Based on the above criteria, ad valorem taxes and other intergovernmental revenues have been treated as susceptible to accrual.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the District in September or October, are actually billed to the taxpayers in November and are due and payable on or before December 31 of the same year. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The Claiborne Parish Sheriff bills and collects the District’s property taxes using the assessed value determined by the assessor of Claiborne Parish and approved by the State of Louisiana Tax Commission. The District renewed an authorized millage of 11.15 mills in 2018 to continue until 2027. For the year ended December 31, 2023, taxes of 11.48 mills were levied on property with assessed valuations totaling \$37,681,484.

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Texas Gas Transmission Co.	\$ 3,415,720	9.06%
Gulf South Pipeline Co., LLC	3,161,160	8.39%
Midcontinent Express	3,101,792	8.23%
ETC Texas Pipeline	2,457,628	6.52%
Enterprise TE Products Pipeline Co., LP	1,633,880	4.34%
Claiborne Electric Coop	1,144,960	3.04%
Arapahoe SPV LLC	952,235	2.53%
Mid-Valley Pipeline Company	898,032	2.38%
Petrochem Operating Co.	746,959	1.98%
XTO Energy	741,111	1.97%
Totals	<u>\$18,253,477</u>	<u>48.44%</u>

*Expenditures*

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Equity Classifications**

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Equity Classifications (Continued)**

- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

In the fund financial statements, governmental fund equity is classified as fund balance. The District adopted GASB Statement 54 for the year ended December 31, 2018. As such, fund balances of the governmental funds are classified as follows:

- a. Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.
- b. Restricted - represents balances where constraints have been established by parties outside the Fire District or imposed by law through constitutional provisions or enabling legislation.
- c. Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Fire District's highest level of decision-making authority.
- d. Assigned - represents balances that are constrained by the government's intent to be used for specific purposes but are not restricted nor committed.
- e. Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

If applicable, the District would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**Budgets**

The District (Board of Commissioners) adopts an annual budget for the General Fund prior to December 31. The annual budget is prepared in accordance with the basis of accounting utilized by the fund. The budgetary comparison schedule, included as supplementary information in the accompanying financial statements, includes the original and amended budgeted amounts. All annual appropriations lapse at fiscal year-end.



**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Capital assets**

Capital assets are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their estimated fair value at the date of donation. The capitalization threshold for equipment is \$1,000. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

Buildings and building improvements	40 years
Machinery and equipment	3-20 years
Vehicles	5-20 years

**NOTE 2 – CASH AND CASH EQUIVALENTS**

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The District may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. On December 31, 2023, the District has cash and cash equivalents (book balances) totaling \$428,137.

**Cash and cash equivalents:**

Demand deposits	\$ 128,137
Time deposits	<u>300,000</u>
Total	<u>\$ 428,137</u>

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 2 – CASH AND CASH EQUIVALENTS (CONTINUED)**

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the 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 always equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District's name. As of December 31, 2023, the District had \$435,602 in deposits (collected bank balances). These deposits were secured from risk by federal deposit insurance and pledged securities.

Insured by FDIC	<u>\$ 384,430</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities	<u>51,172</u>
Total balances exposed to custodial credit risk	<u>51,172</u>
Total bank balances	<u>\$ 435,602</u>

**NOTE 3 - INVESTMENTS**

The District has not formally adopted an investment policy but considers state law to be its policy.

Investments held at December 31, 2023, consist of \$26,420 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at December 31, 2023 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 3 – INVESTMENTS (CONTINUED)**

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA-R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-I/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-L or A-1+ commercial paper. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

**NOTE 4 – RECEIVABLES**

The District had ad valorem receivables at December 31, 2023, in the amount of \$368,398.

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 5 – CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended December 31, 2023, follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 9,000	\$ -	\$ -	\$ 9,000
Total capital assets not being depreciated	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>9,000</u>
<b>Capital assets being depreciated:</b>				
Buildings	1,115,049	-	-	1,115,049
Machinery and equipment	286,732	-	-	286,732
Vehicles	<u>3,205,703</u>	<u>63,392</u>	<u>-</u>	<u>3,269,095</u>
Total capital assets being depreciated	<u>4,607,484</u>	<u>63,392</u>	<u>-</u>	<u>4,670,876</u>
<b>Less accumulated depreciation for:</b>				
Buildings	591,865	27,126	-	618,991
Machinery and equipment	278,210	3,090	-	281,300
Vehicles	<u>2,182,662</u>	<u>150,038</u>	<u>-</u>	<u>2,332,700</u>
Total accumulated depreciation	<u>3,052,737</u>	<u>180,254</u>	<u>-</u>	<u>3,232,991</u>
Total capital assets being depreciated	<u>1,554,747</u>	<u>(116,862)</u>	<u>-</u>	<u>1,437,885</u>
Governmental activities, capital assets, net	<u>\$ 1,563,747</u>	<u>\$ (116,862)</u>	<u>\$ -</u>	<u>\$ 1,446,885</u>

Depreciation expense of the governmental activities for the function of public safety was \$180,254 for the year ended December 31, 2023.

**NOTE 6 – STEWARDSHIP**

For the year ended December 31, 2023, final budgeted expenditures were \$236,500 while actual expenditures were \$268,705. The Board adopted one amendment to the original budget. The variance of fourteen percent was due to the purchase of a truck which was approved by the Board.

**NOTE 7 – CONTINGENCIES**

There was no litigation pending as of December 31, 2023.

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 8 – RISK MANAGEMENT**

The District is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and injuries to employees. To handle such risk of loss, the District maintains insurance coverage. The policies cover general liability and property. The Police Jury maintains a policy that covers the District's public officials' liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2023.

**NOTE 9 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through September 30, 2024, the date on which the financial statements were available to be released.

**NOTE 10 – NEW ACCOUNTING STANDARDS**

GASB Statement No. 99, *Omnibus 2022*, was issued April 2022. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements. The requirements of this Statement are effective as follows: The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*.

GASB Statement No. 100, *Accounting Changes And Error Corrections—An Amendment Of GASB Statement No. 62* - The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 10 – NEW ACCOUNTING STANDARDS (CONTINUED)**

GASB Statement No. 101, *Compensated Absences* - The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 102, *Certain Risk Disclosures* was issued December 2023. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 103, *Financial Reporting Model Improvements* was issued April 2024. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

**REQUIRED SUPPLEMENTAL INFORMATION**

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE – BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>with Final Budget</u>
Revenues:				
Taxes:				
Ad valorem taxes	\$ 375,000	\$ 375,000	\$ 385,008	\$ 10,008
Intergovernmental funds:				
State government shared revenue	9,000	9,000	11,666	2,666
Investment earnings	500	12,000	10,420	(1,580)
Contributions and donations from private sources	1,000	1,000	-	(1,000)
Other revenues	-	-	10	10
Total revenues	<u>385,500</u>	<u>397,000</u>	<u>407,104</u>	<u>10,104</u>
Expenditures:				
Current:				
Public safety:				
Personal services	27,400	27,400	27,232	168
Operating services	175,900	196,900	173,499	23,401
Materials and supplies	9,500	9,500	2,765	6,735
Travel and other	2,700	2,700	1,817	883
Capital outlay	-	-	63,392	(63,392)
Total expenditures	<u>215,500</u>	<u>236,500</u>	<u>268,705</u>	<u>(32,205)</u>
<b>Net change in fund balance</b>	170,000	160,500	138,399	22,101
Fund balance at beginning of year	-	-	671,212	(671,212)
<b>Fund balance at end of year</b>	<u>\$ 170,000</u>	<u>\$ 160,500</u>	<u>\$ 809,611</u>	<u>\$ (649,111)</u>



**OTHER SUPPLEMENTAL SCHEDULES**

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**SCHEDULE OF COMPENSATION TO COMMISSIONERS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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Kenneth Wayne Tanner	\$ 280
Steve Aycock	320
Weyland Smith	80
William Scott Shackelford	280
Todd Wasson	40
Danny Lee	280
Mark Adkins	200
<b>TOTAL</b>	<u>\$ 1,480</u>

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, REIMBURSEMENTS  
AND OTHER PAYMENTS TO OR ON BEHALF OF AGENCY HEAD  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**William Scott Shackelford, Board President**

Board member compensation	\$ 280
Volunteer fireman reimbursement	<u>1,401</u>
	<u>\$ 1,681</u>

**DISTRICT #6 CLAIBORNE PARISH FIRE DEPARTMENT, INC.  
LISBON, LOUISIANA**

**MANAGEMENT LETTER  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**2023-001 Late Report Submission**

**First Reported**

2022

**Condition**

The report was submitted after the statutory due date.

**Criteria**

State law requires the District to submit to the Louisiana Legislative Auditor reviewed financial statements within six months of year end or June 30, 2024, for the fiscal year ended December 31, 2023.

**Effect**

When an entity is late filing its report, the entity is placed on the LLA's noncompliance list. Being placed on the list results in an entity receiving no funds from the State until the entity is removed from the list. However, the District was granted a nonemergency extension to submit the report by September 30, 2024, without being placed on the noncompliance list.

**Cause**

The engagement took longer to complete due to turnover on the board and in the CPA firm maintaining the books.

**Recommendation**

We recommend that the District consult with the CPA firm to ensure that the general ledger is complete, the balance sheet accounts are reconciled, and the underlying records are available by February 28, 2025.

**Management's Response**

Management agrees with the recommendation.