

**WASHINGTON PARISH FIRE PROTECTION DISTRICT  
NO. 8  
ENON, LOUISIANA**

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**ANNUAL FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2024**

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8  
ENON, LOUISIANA  
FINANCIAL REPORT  
WITH INDEPENDENT ACCOUNTANT'S REVIEW REPORT  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2024  
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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# MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Commissioners  
Washington Parish Fire  
Protection District No. 8  
Enon, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Washington Parish Fire Protection District No.8 (the "Fire District"), a component unit of the Washington Parish Government, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Fire 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 the management of the Fire District. 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**

The management of the Fire District is responsible for the preparation and fair presentation of the 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 the 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 American Institute of Certified Public Accountants and the standards applicable to review engagements contained in *Governmental 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 Fire District, 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 conformity with accounting principles generally accepted in the United States of America.

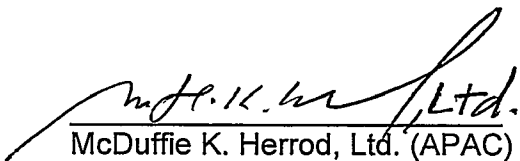
### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules 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. The information is the responsibility 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 information and, accordingly, do not express an opinion on such information.

### **Other Supplementary Information**

The accompanying supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. This includes the Schedule of Compensation Paid to the Agency Head and Compensation Paid to Board Members. This 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 June 18, 2025, on the results of our agreed-upon procedures.

A handwritten signature in black ink, appearing to read "McDuffie K. Herrod, Ltd. (APAC)", is written over a horizontal line.

McDuffie K. Herrod, Ltd. (APAC)  
Clinton, LA  
June 18, 2025

## **MANAGEMENT DISCUSSION AND ANALYSIS**

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8  
WASHINGTON PARISH GOVERNMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024

Washington Parish Fire Protection District No. 8 is pleased to present its annual financial report developed in compliance with Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – Management's Discussion and Analysis (MD&A) for State and Local Governments. This section presents management's overview and analysis of the financial activities of the organization for the fiscal year ended December 31, 2024. The MD&A describes the significant changes from the prior year that occurred in general operations and discusses activities during the year for capital assets and long term debt. The information presented here should be considered in conjunction with the financial statements taken as a whole.

**FINANCIAL HIGHLIGHTS**

- Total assets of the District at December 31, 2024 were \$1,043,125 and exceeded its liabilities by \$405,546 (net position). The District's unrestricted net position of \$250,791 may be used to meet the District's ongoing obligations for fire protection for its citizens. The restricted net position of \$2,165 is restricted for debt service. The balance of the net position is invested in capital assets (\$152,590). The condensed balance sheet is presented on governmental funds, but the financial highlights are presented on government-wide statements.
- Revenues consist primarily of ad valorem taxes, state revenue sharing, and insurance rebates. The total revenues for the year ended December 31, 2024 were \$361,263, representing an approximate increase of 56% from total revenues for the year ended December 31, 2023 of \$231,879.
- The District's operating expenditures for the government-wide funds were \$258,071, consisting of those expenditures from the District's ongoing operations. The District had an increase of \$9,645 over 2023 expenditures of \$248,426.
- The government-wide statements of activities recorded depreciation expense of \$102,004.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The discussion and analysis is intended to serve as an introduction to the District's basic financial statements which are comprised of the following three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The *government wide financial statements* are designed to provide readers with a broad overview of the District's finances taken as a whole, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8  
WASHINGTON PARISH GOVERNMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. The statement includes all of the District's revenues and expenses, regardless of when the cash is received or paid.

All of the District's activities in the government-wide financial statements are principally supported by the general District revenues such as property taxes and structural fees. The governmental activities reported in government-wide financial statements include general government activity, the fire protection and interest on long-term debt.

The government-wide financial statements use the full accrual basis of accounting method which records revenues when earned and expenses at the time the liability is incurred, regardless of when the related cash flows take place.

The government-wide financial statements are located on pages 9-10 of this report.

#### **FUND FINANCIAL STATEMENTS**

The *fund financial statements* report the District's operations in more detail than the government-wide financial statements and focus primarily on short-term activities of the District. The fund financial statements measure only current revenues and expenditures and fund balances; excluding capital assets, long-term debt, and other long-term obligations.

The fund financial statements are prepared on the modified accrual basis, which means they measure only current financial resource and uses. Capital assets and other long-lived assets, along with long term liabilities, are not presented in the fund financial statements. These financial statements help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship or differences between the government-wide and fund financial statements in a reconciliation following the fund financial statements.

The fund financial statements provide detailed information about each of the District's most significant funds called Major Funds. The District's Major Fund is the General Funds. The District currently has no non-major funds.

Comparisons of Budget and Actual financial information are presented for the General Fund.

#### **NOTES TO THE BASIC FINANCIAL STATEMENTS**

The *notes* provide additional information that is essential to the reader for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following the basic financial statements.

#### **OTHER INFORMATION**

In addition to the basic financial statements and accompanying notes, this report also presented required supplementary information concerning the budgetary comparison schedules presented immediately following the notes to the financial statements.



WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8  
WASHINGTON PARISH GOVERNMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024

**GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS**

This analysis focuses on the net position and change in net position of the District's Governmental Activities. Over time, net position may serve as a useful indicator of a government's financial position. The District's net position is reported as follows:

**Summary of Net Position  
Governmental Activities**

	2024	2023	Difference	% Change
Assets				
Current and Other Assets	\$ 260,535	274,772	\$ (14,237)	(5.18%)
Capital Assets, Net	782,590	717,999	64,591	8.99%
Total Assets	1,043,125	992,771	50,354	5.07%
Current Liabilities	52,579	60,417	(7,838)	(12.97%)
Noncurrent Liabilities	585,000	630,000	(45,000)	(7.14%)
Total Liabilities	637,579	690,417	(52,838)	(7.65%)
Net Position				
Invested in Capital Assets, net of related debt	152,590	43,999	108,591	246.80%
Restricted	2,165	1,148	1,017	88.59%
Unrestricted	250,791	257,207	(6,416)	(2.49%)
Net Position	\$ 405,546	302,354	\$ 103,192	34.13%

Current assets increased due to an increase in capital assets. Noncurrent liabilities decreased due to principle payments on bonds and other obligations.

Approximately 15% of the District's net position reflects its investment in capital assets net of any outstanding related debts used to acquire those capital assets. These capital assets are used to provide services to citizens and do not represent resources available for future spending.

Approximately 85% of the District's net position is unrestricted and may be used to meet the District's ongoing obligations to its citizens. At the end of the fiscal year, the District was able to report positive balances in its sole category, governmental activities.

The Statement of Activities presents program revenues and expenses and general revenues in detail. All of these are elements in the Changes in Governmental Net Position. The narrative that follows describes the individual program expenses, program revenues, and general revenues in more detail.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8  
WASHINGTON PARISH GOVERNMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024

**Summary of Changes in Net Position  
Statement of Activities**

	2024	2023	Difference	% Change
General Revenues:				
Ad Valorem Taxes	\$ 225,510	216,742	\$ 8,768	4.04%
Grants	120,286	0	120,286	100.00%
State Revenue Sharing	7,160	7,096	64	0.90%
Insurance Rebate	8,131	7,994	137	1.71%
Other	176	47	129	274.46%
Total Revenues	361,263	231,879	129,384	55.79%
Program Expenditures				
Public Safety	258,071	248,426	9,645	3.88%
Change in Net Position	103,192	(16,547)	119,739	723.62%
Net Position, Beginning of Year	302,354	318,901	(16,547)	(5.18%)
Net Position, End of Year	\$ 405,546	302,354	\$ 103,192	(34.12%)

**Government Activities-Governmental Funds**

The District's governmental net position decreased by \$5,399 compared to the prior year increase in net position of \$17,282.

**Expenses**

Expenditures increased by 3.88%. Total expenditures are \$258,071 for the current year compared to \$248,426 for the prior year. This was mostly due to a increase in capital outlay expenditures.

**Revenues**

Total revenues consisting of property taxes, fire protection taxes, grants, interest earned, and other revenues increased by \$129,384. Property taxes increased by \$8,768.

**Fund Financial Analysis**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The District's governmental funds provide information on near-term inflows, outflows, and balances of spendable resources. Unassigned fund balance may serve as a useful measurement of a government's net resources available for spending at the end of the fiscal year.

The General Fund is used to account for all revenues and expenditures related to the general operations for the District which are not accounted for in another fund. Fund balance decreased by \$13,019 to \$192,299 from \$205,318.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8  
WASHINGTON PARISH GOVERNMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024

At the end of the current fiscal year, non-spendable fund balance was \$9,430 or less than 5% of the total fund balance. Assigned fund balance was \$60,657 or 24% of the total fund balance. The assigned fund balance is for station operations - equipment. The unassigned fund balance was \$182,869 or 72%.

**General Fund Budgetary Highlights**

The District adopted the budget for the General Fund prior to the start of the fiscal year. It was amended before the fiscal year ended. As required by state law, actual revenues and other sources cannot be less than 5% of budgeted revenues and other sources. Actual expenditures and other uses cannot be more than 5% of budgeted expenditures and other uses. The District was not within these legal requirements. Actual expenditures were over budget by \$19,644 or 7%. Revenues were not in compliance. Schedule I detailing budget compliance is included as Required Supplemental Information, following the notes to the financial statements.

**Capital Assets**

The District's capital assets, net of accumulated depreciation, consist of the following at December 31, 2024 and 2023:

	2024	2023	Change
Land	\$ 10,035	\$ 10,035	\$ -
Fire Station	191,958	191,958	-
Fire Trucks	1,442,063	1,442,063	-
Equipment	628,885	462,290	166,595
Accumulated Depreciation	(1,490,351)	(1,388,347)	(102,004)
Capital Assets, Net	<u>\$ 782,590</u>	<u>\$ 717,999</u>	<u>\$ 64,591</u>

Depreciation expense was recorded for \$102,004.

**Debt Administration**

The District's long-term liabilities consist of the following at December 31, 2023 and 2022:

	2024	2023	Change
Bonds Payable-short term	\$ 45,000	44,000	\$ 1,000
Bonds Payable-long term	585,000	630,000	(45,000)
Total	<u>\$630,000</u>	<u>674,000</u>	<u>\$ (44,000)</u>

The District made the initial payments on the obligation in 2024. The bonds issued are General Obligation Bonds Series 2023.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8  
WASHINGTON PARISH GOVERNMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024

**Financial Contact**

The financial report is designed to provide a general overview of the District's finances, comply with finance related laws and regulations, and demonstrate the District's commitment to public accountability. Any questions or requests for additional information can be addressed to Washington Parish Fire Protection District No. 8, 17172 Lee Road, Franklinton, Louisiana, 70438. The District's telephone number is (985) 515-1898.

**BASIC FINANCIAL STATEMENTS**  
**(OVERVIEW)**

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

## STATEMENT A

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8  
WASHINGTON PARISH GOVERNMENT

Enon, Louisiana  
Statement of Net Position  
December 31, 2024

	Governmental Activities
ASSETS:	
Cash and cash equivalents	\$ 22,577
Property tax receivables	226,363
Other receivables	-
Prepaid insurance	9,430
Cash and cash equivalents, restricted	2,165
	<u>260,535</u>
Capital assets	
Land	10,035
Building, trucks, and equipment	2,262,906
Less accumulated depreciation	(1,490,351)
Total Capital Assets	<u>782,590</u>
Total Assets	<u><u>\$ 1,043,125</u></u>
LIABILITIES:	
Accounts Payable	-
Pension deduction	7,579
Long-term debt due in one year	45,000
Long-term debt due more than one year	585,000
Total Liabilities	<u>637,579</u>
Net Position	
Invested in capital assets, net of related debt	152,590
Restricted	2,165
Unrestricted	250,791
Total Net Position	<u><u>\$ 405,546</u></u>

See Accompanying Notes and Independent Accountant's Review Report

STATEMENT B

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8  
WASHINGTON PARISH GOVERNMENT  
Enon, Louisiana  
Statement of Activities  
For the Year Ended December 31, 2024

EXPENSES:

Bank charges	\$ -
Fuel, gas, and oil	4,519
Computer Expense	3,392
Insurance expense	27,696
Miscellaneous	10,897
Repairs and maintenance	36,553
Supplies	13,759
Training	731
Utilities and Telephone	25,055
Legal and accounting	12,961
Licenses	-
Pension expense	7,579
Depreciation expense	102,004
Interest - bonds	12,782
Interest - other	143
Total Program Expenses	<u>258,071</u>
Program Revenues:	
Ad valorem taxes	225,510
Grants	120,286
State revenue sharing	7,160
Insurance rebate	8,131
Other income	176
Total Program Revenues	<u>361,263</u>
Change in Net Position	103,192
Beginning Net Position, January 1, 2023	<u>302,353</u>
Ending Net Position, December 31, 2023	<u><u>\$ 405,545</u></u>

See Accompanying Notes and Independent Accountant's Review Report



## **FUND FINANCIAL STATEMENTS (FFS)**

### **MAJOR FUND DESCRIPTION**

#### **GENERAL FUND**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

## STATEMENT C

## WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8

## WASHINGTON PARISH GOVERNMENT

Enon, Louisiana

Balance Sheet

Governmental Funds

December 31, 2024

	General Fund	Debt Service Fund	Total Governmental Funds
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 22,577	\$ 2,165	\$ 24,742
Receivables	159,942	66,421	226,363
Due from Other Funds	5,705	-	5,705
Prepaid Insurance	9,430	-	9,430
<b>TOTAL ASSETS</b>	<u>197,654</u>	<u>68,586</u>	<u>266,240</u>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES:</b>			
Accounts Payable	-	-	-
Due to Other Funds	-	5,705	5,705
Pension deductions	5,355	2,224	7,579
<b>Total Liabilities</b>	<u>5,355</u>	<u>7,929</u>	<u>13,284</u>
<b>FUND BALANCE</b>			
Nonspendable	9,430	-	9,430
Restricted for capital projects	-	60,657	60,657
Unassigned	182,869	-	182,869
<b>Total Fund Balance</b>	<u>192,299</u>	<u>60,657</u>	<u>252,956</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>\$ 197,654</u>	<u>\$ 68,586</u>	<u>\$ 266,240</u>

See Accompanying Notes and Independent Accountant's Review Report

Statement D

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8  
WASHINGTON PARISH GOVERNMENT  
Enon, Louisiana  
Reconciliation of Governmental Funds - Balance Sheet  
to Statement of Net Position  
December 31, 2024

Total Fund Balances at December 31, 2023

Governmental Funds (Statement C) \$ 252,956

Total net assets reported for governmental activities in the statement of  
net position is different because:

Capital assets used in governmental activities are not financial  
resources, therefore are not reported in the funds.

Those assets consist of:

Land	\$ 10,035	
Vehicles, furniture and equipment	2,262,905	
Less: Accumulated depreciation as of December 31, 2022	<u>(1,490,351)</u>	782,589

Long-term liabilities are not due and payable in the current period and,  
therefore, are not reported in the Governmental Fund Balance Sheet:

Bonds payable	(630,000)
	-

Net Position at December 31, 2023 (Statement A)

\$ 405,545

See Accompanying Notes and Independent Accountant's Review Report

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.8  
WASHINGTON PARISH GOVERNMENT  
Enon, Louisiana  
Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Governmental Funds  
For the Period Ended December 31, 2024

	General	Debt Service Fund	Total Governmental Funds
REVENUES:			
Ad valorem taxes	\$ 158,883	\$ 66,628	\$ 225,511
Grants	120,286	-	120,286
State revenue sharing	7,160	-	7,160
Insurance rebate	8,131	-	8,131
Other income	174	-	174
Total Revenues	<u>294,634</u>	<u>66,628</u>	<u>361,262</u>
EXPENDITURES:			
Fire protection	141,061	2,224	143,285
Bond issue costs	-	-	-
Capital Outlay	166,594	-	166,594
Debt service:			
Principal retirement	-	44,000	44,000
Interest	-	12,782	12,782
Total expenditures	<u>307,655</u>	<u>59,006</u>	<u>366,661</u>
EXCESS (DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES	(13,021)	7,622	(5,399)
OTHER FINANCING SOURCES (USES)			
Issuance of long term debt	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(13,021)	7,622	(5,399)
Fund balance, January 1, 2024	<u>205,320</u>	<u>53,035</u>	<u>258,355</u>
Fund balance, December 31, 2024	<u>\$ 192,299</u>	<u>\$ 60,657</u>	<u>\$ 252,956</u>

STATEMENT F

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.8

WASHINGTON PARISH GOVERNMENT

Enon, Louisiana

Reconciliation of Government Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance  
to the Statement of Activities

For the Year Ended December 31, 2024

<u>Total Net Change in Fund Balances - Governmental Funds (Statement E)</u>	\$	(5,399)
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Amounts reported for governmental activities in the Statement of  
Activities are different because:

Principal repayments are reported as expenditures in the governmental funds statement. However, in the Statement of Activities, these transactions are not an expense, rather they are a decrease in liabilities.	44,000
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Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense is in excess of capital expenditures for the period.	166,595
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Depreciation expense allocates the cost of capital assets over their useful lives. It is not reported as an expenditure in the governmental funds statement	(102,004)
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<u>Changes in Net Position of Governmental Activities (Statement B)</u>	<u>\$</u>	<u>103,192</u>
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See Accompanying Notes and Independent Accountant's Review Report

## **NOTES TO THE FINANCIAL STATEMENTS**

**Washington Parish Fire Protection District No. 8**  
**Enon, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2024**

**NOTE 1 DESCRIPTION OF COMPONENT UNITY AND REPORTING**

The 1991 Louisiana Legislature, pursuant to Louisiana Revised statute 40:1491, created the Washington Parish Fire Protection Districts. Washington Parish Fire Protection District No.8 was created by an ordinance adopted on December 12, 1994, 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 covers 43.7 square miles in a portion of Ward 6 in Washington Parish. There are no incorporated municipalities within the boundaries of the District. It serves approximately 4,325 people and businesses located within the boundaries of the District. The District operates out of two fire stations which are located as follows: Station No. 1 located at the corner of Spencer Road and Cemetery Road and Station No. 2 on Louisiana Highway 16. The District does not employ any compensated employees and, therefore, operates with a volunteer staff of firefighters.

**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, 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. This 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.

**Washington Parish Fire Protection District No. 8**  
**Enon, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2024**

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.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

**Government-Wide Statements**

The statement of net position and the statement of activities display information about the District as a whole. These statements distinguish between those activities of the District that are governmental and those that are considered business type activities.

**Fund Financial Statements**

During the year, the District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance.

**B. FUND ACCOUNTING**

The District uses funds to maintain its financial records during the year. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursements of specific or legally restricted monies. Governmental funds of the District include:

- a. General Fund – the general operating fund of the District accounts for all financial resources, except those required to be accounted for in other funds.

**C. BASIS OF ACCOUNTING**

The accompanying financial statements of the Washington Parish Fire Protection District No. 8 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, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Under GASB-34, a statement of net assets and statement of activities are



**Washington Parish Fire Protection District No. 8**  
**Enon, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2024**

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.

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 statement 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 statement of net position and statement 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. 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 non-governmental 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 is 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.

**Washington Parish Fire Protection District No. 8**  
**Enon, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2024**

**D. DEPOSITS AND INVESTMENTS**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of the acquisition. State law and the District's investment policy allow the District to invest in collateralized certificates of deposit, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

**E. RECEIVABLES AND PAYABLES**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as due to/from other funds.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

**F. INVENTORIES AND PREPAID ITEMS**

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items fund financial statements.

**G. 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.

**H. CAPITAL ASSETS**

Capital assets are recorded as expenditures at the time purchased or constructed. No depreciation has been provided on general capital assets. All capital assets are valued at historical cost or estimated historical cost. Donated assets are valued at fair market value on the date donated. The costs of all assets acquired prior to 1989 have been valued using estimated historical cost.

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

**I. COMPENSATED ABSENCES**

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

**Washington Parish Fire Protection District No. 8**  
**Enon, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2024**

**J. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from Governmental Funds are reported in the debt service fund.

**K. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

Deferred outflows of resources represent a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

In the governmental fund financial statements, deferred inflows of resources are reported for receivables recorded in the governmental fund financial statements for which the revenue is not available or amounts received before the period for which property taxes are levied. In the government wide financial statements, deferred inflows of resources are reported for amounts received before the period for which property taxes are levied.

**L. NET POSITION**

In the government wide financial statements, equity is classified as net position. The District has the following categories of net position:

- 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 proceeds 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 through 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.”

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.

**Washington Parish Fire Protection District No. 8**  
**Enon, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2024**

- **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

**M. EXTRAORDINARY AND SPECIAL ITEMS**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the District, which are either unusual in nature or infrequent in occurrence.

**N. ESTIMATES**

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

**NOTE 3 - LEVIED TAXES**

On April 29, 1995, the District offered two tax propositions to the voters of the District for funding fire protection. A 6 mill tax for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for the District, and paying the cost of obtaining water for fire protection purposes for a period of 10 years beginning 1995 and ending with the year 2005 was passed by voters of the District. This proposition was renewed by the voters of the District on April 5, 2014. For the period covered by these financial statements, the millage was 12.04 mills.

On November 3, 2020, voters of the District approved a property tax with an estimated 6.75 mills. The tax is for \$750,000 bond with an interest rate not to exceed 6%. The bond is for the purpose of acquiring, constructing and improving buildings, machinery and equipment, including fire stations, to be used in giving fire protection to the property in the District. For the period covered by these financial statements, the millage was 5.00 mills.

**Washington Parish Fire Protection District No. 8**  
**Enon, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2024**

2024 Assessed property value	\$ 16,428,750
Less: Homestead Exemption	<u>(3,144,545)</u>
Taxable Value	<u><u>\$ 13,284,205</u></u>

	General Fund
12.04 Mill Assessment	<u>\$ 159,942</u>
5.00 Mill Assessment	<u>66,421</u>
Net Assessment	<u><u>\$ 226,363</u></u>

**NOTE 4 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

The District was not in compliance with the Local Budget Act which requires that budgeted revenues not exceed actual amounts by more than 5% and actual expenditures not exceed budgeted revenues by more than 5%. Actual revenues exceed budgeted revenues by 6%. Budgeted expenditures were 7% over than actual expenditures.

**NOTE 5 - CASH AND CASH EQUIVALENTS**

At December 31, 2024, the District has cash and cash equivalents consisted of the following:

Demand Deposits	\$ 24,742
-----------------	-----------

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or 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, 2024, the District had \$24,742 in collected bank deposits. These deposits were secured from risk by \$250,000 of federal deposit insurance.

**Washington Parish Fire Protection District No. 8**  
**Enon, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2024**

**NOTE 6 - RECEIVABLES**

The following is a summary of receivables at December 31, 2024:

Ad Valorem	General Fund	\$ 159,942
Ad Valorem	Debt Service	66,421
Total		<u>\$ 226,363</u>

**NOTE 7 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2024:

	Beginning Balance	Additions	Disposals	Ending Balance
Non-depreciable capital assets not being depreciated:				
Construction in Progress	\$ -	\$ -	\$ -	\$ -
Land	10,035	-	-	10,035
Total Non-depreciable capital assets	<u>10,035</u>	<u>-</u>	<u>-</u>	<u>10,035</u>
Depreciable capital assets:				
Fire Stations	191,958	-	-	191,958
Firetrucks	1,442,063	-	-	1,442,063
Equipment	462,290	166,595	-	628,885
Total depreciable capital assets	<u>2,096,311</u>	<u>166,595</u>	<u>-</u>	<u>2,262,906</u>
Less accumulated depreciation:				
Fire Stations	(114,754)	(6,055)	-	(120,809)
Firetrucks	(885,914)	(61,477)	-	(947,391)
Equipment	(387,678)	(34,473)	-	(422,151)
Total accumulated depreciation	<u>(1,388,346)</u>	<u>(102,005)</u>	<u>-</u>	<u>(1,490,351)</u>
Total depreciable assets, net	<u>707,965</u>	<u>64,590</u>	<u>-</u>	<u>772,555</u>
Governmental activities capital assets, net	<u>\$ 718,000</u>	<u>\$ 64,590</u>	<u>\$ -</u>	<u>\$ 782,590</u>

Capital equipment purchases totaled \$166,594. Depreciation expense was recorded at \$102,005.

**NOTE 8 - PAYABLES**

The District had no payables at December 31, 2024

**NOTE 9 - LONG-TERM DEBT**

On November 3, 2024, voters of the District approved a property tax with an estimated 6.75 mills. The tax is for \$750,000 bond with an interest rate not to exceed 6%. The bond is for the purpose of acquiring, constructing and improving buildings, machinery and equipment, including fire stations, to be used in giving fire protection to the property in the District.

**Washington Parish Fire Protection District No. 8**  
**Enon, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2024**

With the approval of the millage to pay for the debit, the Districted obtained the financing on March 10, 2021. There are two issuances:

- 1) \$563,000 with an original issue date of March 1, 2021. The interest rate is 2.200% with a final maturity date of March 1, 2036. The financing is through Patterson State Bank.
- 2) \$187,000 with an original issue date of March 1, 2021. The interest rate is 1.100% with a final maturity date of March 1, 2031. The financing is through the Louisiana Public Facilities Authority.

The following is a summary of the long-term obligation transactions during the year:

	January 1 2024	Additions	Deductions	December 31 2024	Amount Due Within 1 Year
General obligation bonds	\$ 674,000	\$ -	\$ (44,000)	\$ 630,000	\$ 45,000
Total	<u>\$ 674,000</u>	<u>\$ -</u>	<u>\$ (44,000)</u>	<u>\$ 630,000</u>	<u>\$ 45,000</u>

Annual requirements of the long-term obligations and related interest are as following:

Year ending December 31,	Principal	Interest
2025	45,000	12,006
2026	47,000	11,203
2027	48,000	10,158
2028	49,000	9,510
2029	50,000	8,630
2030-2034	271,000	28,017
2035-2036	120,000	2,662
Total	<u>\$ 630,000</u>	<u>\$ 82,186</u>

Details of the long-term obligations are as follows:

	Interest Rates	Issue Date	Final Maturity Date	Amount of Original Issue	Balance	Due Within One Year
General Obligation Bonds, Series 2021	2.20%	3/1/2021	3/1/2036	\$ 563,000	\$ 497,000	\$ 26,000
General Obligation Bonds, Series 2021	1.10%	3/1/2021	3/1/2031	187,000	133,000	19,000
Total Bonds				<u>\$ 750,000</u>	<u>\$ 630,000</u>	<u>\$ 45,000</u>

**NOTE 10 - LITIGATION AND CLAIMS**

As of December 31, 2024, there were no litigations or claims against the District.

**Washington Parish Fire Protection District No. 8**  
**Enon, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2024**

**NOTE 11 - RELATED PARTY TRANSACTIONS**

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

**NOTE 12 - SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 18, 2025, the date the financial statements were available for issuance. There were no events requiring recording or disclosure in the financial statements for the fiscal year ending December 31, 2024.



**REQUIRED AND OTHER  
SUPPLEMENTAL INFORMATION**

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.8  
Enon, Louisiana  
Statement of Revenues, Expenditures, and changes for Fund Balance-Budget and Actual  
General Fund  
For the Year Ended December 31, 2024

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:				
Ad valorem taxes	\$ 168,372	\$ 278,883	\$ 158,883	\$ (120,000)
State revenue sharing	-	-	120,286	120,286
State revenue sharing	-	-	7,160	7,160
Insurance rebate	-	-	8,131	8,131
Insurance proceeds	-	-	-	-
Other income	-	-	176	176
Total Revenues	168,372	278,883	294,636	15,753
EXPENDITURES:				
Advertising	4,000	4,000	-	4,000
Fuel, gas, and oil	-	-	4,519	(4,519)
Bond Obligations	-	-	-	-
Capital outlay	-	-	166,594	(166,594)
Computer Expense	2,700	2,700	3,392	(692)
Insurance expense	32,000	32,000	27,696	4,304
Miscellaneous	-	-	10,897	(10,897)
Repairs and maintenance	30,000	91,300	36,553	54,747
Supplies	63,000	106,811	13,759	93,052
Training	2,900	2,900	731	2,169
Utilities and telephone	33,900	35,300	25,055	10,245
Legal and accounting	9,000	13,000	12,961	39
License	-	-	-	-
Interest expense	-	-	143	(143)
Pension expense	-	-	5,355	(5,355)
Total expenditures	177,500	288,011	307,655	(19,644)
EXCESS (DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES	(9,128)	(9,128)	(13,019)	(3,891)
OTHER FINANCING SOURCES (USES)				
Issuance of long term debt	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	(9,128)	(9,128)	(13,019)	(3,891)
FUND BALANCE, JANUARY 1, 2024	205,320	205,320	205,320	-
FUND BALANCE, DECEMBER 31, 2024	\$ 196,192	\$ 196,192	\$ 192,301	\$ (3,891)

See Accompanying Notes and Independent Accountant's Review Report

Washington Parish Fire Protection District No. 8  
Enon, Louisiana  
December 31, 2024

NOTE TO BUDGETARY COMPARISON SCHEDULE

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the District and amended during the year, as necessary. The budget is established and controlled by the District at the object level of expenditure. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended. All changes in the budget must be approved by the District.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and the budget amendments, if applicable, for the year ended December 31, 2024.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.8**  
**Enon, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
**For the Year Ended December 31, 2024**

**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.

<u>Board Member Name, Address, and Phone Number</u> <u>Date</u>	<u>Term</u> <u>Expiration</u>
Tim Magee (985) 839-9753 17172 Lee Road, Franklinton, LA 70438	12/31/2024
Ellie W. King (985) 515-8308 49291 Hwy 60, Franklinton, LA 70438	12/31/2024
Cody Davis (225) 939-5472 14226 Sharp Rd, Franklinton, LA 70438	12/31/2025
Eric Garlepied (985) 373-5161 19126 Lee Road, Franklinton, LA 70438	12/31/2025
Keith Voth 14226 Sharp Road, Franklinton, LA 70438	12/31/2025

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.8**  
**Enon, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
**For the Year Ended December 31, 2024**

**COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD**

Agency Head: Mr. Tim Magee, Chairman

Agency Head: Mr. Mike Sharp, Fire Chief

There was no compensation, benefits, or other payments to the agency heads during 2024.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2024

**A. PRIOR YEAR FINDINGS**

**Internal Control Findings**

**Finding 2023-001: Written Policies and Procedures**

*Criteria.* The Department should have a system of internal controls in place to ensure accurate and timely financial reporting and other matters as are applicable. Effective internal controls include written policies and procedures that address monthly financial reporting as well as reporting to the Legislative Auditor and other applicable procedures.

*Condition.* The Department needs to implement adoption of written policies and procedures and update them on an ongoing basis in order to strengthen its internal controls.

*Cause.* The Department has not put into writing its policies and procedures.

*Effect.* Failure to have written policies and procedures resulted in the Department not being in compliance with the audit law.

*Recommendation.* We recommended that management adopt written policies and procedures and in doing so, address all of the areas as set out in the Louisiana Legislative Auditor's *Statewide Agreed-upon Procedures*, as issued and updated on a periodic basis.

*Management's Response.* We will make every effort to develop written policies and procedures by involving the board of commissioners and our outside accountant in this process.

*Current Status.* Unresolved as of the date the financial statements were issued.

**Noncompliance Findings**

**Finding 2023-002: Noncompliance with Audit Law**

*Criteria.* Louisiana Revised Statute 24:513 requires that an annual financial report or other type report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

*Condition.* This deadline was not met for the year ended December 31, 2023.

*Cause.* The Department normally is only required to have a compilation engagement. Due to receipt of a non-recurring grant, the higher level of revenues triggered an increase in the level of service to an audit, so an independent auditor had to be engaged. Consequently, the auditor was engaged late to begin the audit.

*Effect.* The Department was not in compliance with applicable laws.

*Recommendation.* We recommended that management be cognizant of this deadline in the future and make every effort to comply.

*Management's Response.* We will continue to make every effort to comply with this law by having our financial information ready soon after the close of the fiscal year.

*Current Status.* Resolved.

#### **Finding 2023-003: Noncompliance with State Law on Sexual Harassment**

*Criteria:* Per Louisiana RS 42:343 & 42:42344, each public servant shall receive a minimum of one hour of education and training on preventing sexual harassment during each full calendar year of his or her public employment or term of office. Each agency head shall compile an annual report by February 1<sup>st</sup> of each year containing information from the previous calendar year regarding his or her agency's compliance with the applicable requirements of RS 42:344.

*Condition:* The Fire District did not file the required annual report with the state, does not have the related policy in writing and did not have the required training.

*Cause:* Unknown

*Effect:* Noncompliance with State Law

*Recommendation:* The Fire District needs to implement policies and procedures for agency responsibilities and prohibitions regarding sexual harassment, annual training, and annual reporting.

*Response:* The Fire District will implement the recommendation at once.

*Current Status:* Unresolved.

## **B. CURRENT YEAR FINDINGS**

### **Internal Control Findings**

#### **Finding 2024-001: Written Policies and Procedures**

*Criteria.* The Department should have a system of internal controls in place to ensure accurate and timely financial reporting and other matters as are applicable. Effective internal controls include written policies and procedures that address monthly financial reporting as well as reporting to the Legislative Auditor and other applicable procedures.

*Condition.* The Department needs to implement adoption of written policies and procedures and update them on an ongoing basis in order to strengthen its internal controls.

*Cause.* The Department has not put into writing its policies and procedures.

*Effect.* Failure to have written policies and procedures resulted in the Department not being in compliance with the audit law in the past.

*Recommendation.* We recommended that management adopt written policies and procedures and in doing so, address all of the areas as set out in the Louisiana Legislative Auditor's *Statewide Agreed-upon Procedures*, as issued and updated on a periodic basis.

*Management's Response.* We will make every effort to develop written policies and procedures by involving the board of commissioners and our outside accountant in this process.

*Current Status.* Unresolved as of the date the financial statements were issued.

### **Noncompliance Findings**

#### **Finding 2024-002: Compliance with the Local Government Budget Act**

*Criteria.* The Louisiana Local Government Budget Act, LA RS 39:1301-1315 specifies that revenue should not vary 5% or more, and expenditures should not vary 5% or more from budget amounts.

*Condition.* For the year ended December 31, 2024, in the General Fund actual expenses were greater than budgeted by more than the 5% variance allowed.

*Cause.* The budget was not adequately amended during the year.



*Effect.* The Department was not in compliance with applicable laws.

*Recommendation.* Management should review the revenues and expenses at regular intervals during the year so the budget can be amended, as needed.

*Management's Response.* Management will monitor activity on a regular basis and act accordingly if amendments are needed to ensure future compliance.

*Current Status.* Unresolved.

### **Finding 2024-003: Noncompliance with State Law on Sexual Harassment**

*Criteria:* Per Louisiana RS 42:343 & 42:42344, each public servant shall receive a minimum of one hour of education and training on preventing sexual harassment during each full calendar year of his or her public employment or term of office. Each agency head shall compile an annual report by February 1<sup>st</sup> of each year containing information from the previous calendar year regarding his or her agency's compliance with the applicable requirements of RS 42:344.

*Condition:* The Fire District did not file the required annual report with the state, does not have the related policy in writing and did not have the required training.

*Cause:* Unknown

*Effect:*Noncompliance with State Law

*Recommendation:* The Fire District needs to implement policies and procedures for agency responsibilities and prohibitions regarding sexual harassment, annual training, and annual reporting.

*Response:* The Fire District will implement the recommendation as soon as possible.

*Current Status:* Unresolved.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.8**  
**Enon, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
**For the Year Ended December 31, 2024**

**COMMUNICATIONS**

Results of the audit and findings were discussed with the board chairman, Mr. Tim Magee, on June 18, 2025.

**SUPPLEMENTAL INFORMATION  
AGREED UPON  
PROCEDURES**

# MC DUFFIE K. HERROD, LTD.

(A Professional Accounting Corporation)

**McDUFFIE K. HERROD**  
CERTIFIED PUBLIC ACCOUNTANT

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners  
Washington Parish Fire  
Protection District No. 8  
Enon, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Washington Parish Fire Protection District No. 8 ("Fire District") and the Louisiana Legislative Auditor, on the Fire District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2024 as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Fire 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.

The procedures and associated findings are as follows:

With respect to your representations included within the Louisiana Attestation Questionnaire, as of December 31, 2024 and for the year then ended, we have applied the following agreed-upon procedures:

### *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), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*There were no expenditures for the year ended December 31, 2024 that were 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 us with the requested information.*

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

*Not applicable*

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

*Not applicable, the District has no paid employees.*

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 us with the requested information; none are on both lists.*

### *Budgeting*

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

*Management provided us with the requested information.*

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.

*No exceptions were noted.*

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. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

*These procedures were performed and the exception was noted and reported.*

### *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, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

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

### *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.

*No exceptions were noted.*

### *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 scanned the bank deposit slips for the fiscal period and noted no deposits which appeared to be proceeds of bank loans, bond proceeds 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.

*We scanned the meeting minutes and other records and found no approval for payments in any documents or payments to employees that would constitute bonuses, advances or gifts. The District does not have paid employees.*

### *State Audit Law*

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

*No exception was noted.*

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).

*We made the inquiries and the agency entered into no contracts or like agreements.*

### *Prior-Year Comments*

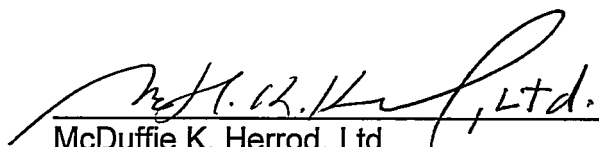
15. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

*Management has not yet resolved the suggestions and recommendations for items shown in the prior year findings. They have been advised of the importance of*

*correcting these items and management's response is that they plan to meet with their outside CPA to resolve the items, going forward.*

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 Fire 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.

The purpose of this report is solely to describe the scope of testing performed on the Fire 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.

  
McDuffie K. Herrod, Ltd.  
Clinton, LA

June 18, 2025

**LOUISIANA COMPLIANCE QUESTIONNAIRE**  
(For Audit Engagements of Government Agencies)

\_\_\_\_\_ (Date Transmitted)

**MCDUFFIE K. HERROD, LTD.**

\_\_\_\_\_ (CPA Firm Name)

**P. O. BOX 8436**

\_\_\_\_\_ (CPA Firm Address)

**CLINTON, LA 70722-8436**

\_\_\_\_\_ (City, State Zip)

In connection with your audit of our financial statements as of \_\_\_\_\_ and for \_\_\_\_\_ (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of 6-21-2025 (date completed/date of the representations).

**PART I. AGENCY PROFILE**

**1. Name and address of the organization.**

Washington Parish Fire District 8

**2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.**

5500 per Washington Parish Govt.

**3. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.**

Tim Magee - Chairman: 1772 Lee Rd., Franklinton, LA. 70438 985-515-1898

Kerith Voth - Sec./Treas.: Sharp Rd., Franklinton LA. 70438

See reverse side for others →

**4. Period of time covered by this questionnaire.**

6-2-2025/12-31-2025

**5. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.**

Yes



Eric Garleped - Board Member: Brandon Dr, Franklinton, LA. 70438  
985-373-5161

Ellie King, Jr. - Board Member: Hwy 60, Franklinton, LA. 70438  
985-515-8308

Mike Sharp, - Chief: 50492 Hwy. 16, Franklinton, LA. 70438  
985-515-0123

6. Briefly describe the public services provided.

Fire Protection, Rescue/~~Ex~~trication, Haz-Mat,  
Medical Assistance

7. Expiration date of current elected/appointed officials' terms.

Refer to Parish Govt. for information.

#### LEGAL COMPLIANCE

##### **PART II. PUBLIC BID LAW**

8. The provisions of the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$250,000 have been publicly bid.

B) All material and supply purchases exceeding \$60,000 have been publicly bid.

Yes [☒] No [ ] N/A [ ]

##### **PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

9. 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 [ ]

10. 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 [ ]

##### **PART IV. LAWS AFFECTING BUDGETING**

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

###### A. Local Budget Act

1. We have adopted a budget for the general fund and all special revenue funds (R.S. 39:1305).

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the general fund and each special revenue fund, and a budget adoption instrument that defined the authority of the chief executive and administrative officers to make budgetary amendments within various budget classifications without approval by the governing authority, as well as those powers reserved solely to the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (R.S. 39:1305).

3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (R.S. 39:1306).

4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (R.S. 39:1307).

5. If required, the proposed budget was made available for public inspection at the location required by R.S. 39:1308.

6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget (R.S. 39:1309).

7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (R.S. 39:1309).

8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or

equivalent notified the governing authority in writing during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (R.S. 39:1311).

9. The governing authority has amended its budget when notified, as provided by R.S. 39:1311. (Note, general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more. State law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less, and exempts special revenue funds whose revenues are expenditure-driven - primarily federal funds-from the requirement to amend revenues.)

Yes ☒ No ☐ N/A ☐

#### B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of R.S. 39:32.

Yes ☒ No ☐ N/A ☐

#### C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R.S. 39:1331-1342.

Yes ☒ No ☐ N/A ☐

### **PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS**

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:513 and 515, and/or 33:463.

Yes ☒ No ☐ N/A ☐

13. 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 44:38.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

15. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes ☒ No ☐ N/A ☐

16. 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 ☐

17. 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 ☒

18. We have remitted all fees, fines, and court costs collected on behalf of other entities, in compliance with applicable Louisiana Revised Statutes or other laws.

Yes ☐ No ☐ N/A ☒

19. 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 ☒

**PART VI. MEETINGS**

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

Yes [☒] No [ ] N/A [ ]

**PART VII. ASSET MANAGEMENT LAWS**

21. We have maintained records of our fixed assets and movable property records, as required by R.S. 24:515 and/or 39:321-332, as applicable.

Yes [☒] No [ ] N/A [ ]

**PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS**

22. We have complied with the fiscal agency and cash management requirements of R.S. 39:1211-45 and 49:301-327, as applicable.

Yes [☒] No [ ] N/A [ ]

**PART IX. DEBT RESTRICTION LAWS**

23. It is true we have not incurred any long-term indebtedness 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 [ ]

24. We have complied with the debt limitation requirements of state law (R.S. 39:562).

Yes [☒] No [ ] N/A [ ]

25. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (R.S. 39:1410.62).

Yes [☒] No [ ] N/A [ ]

**PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS**

26. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes [☒] No [ ] N/A [ ]

27. 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 [☒]

28. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes [☒] No [ ] N/A [ ]

**PART XI. ISSUERS OF MUNICIPAL SECURITIES**

29. It is true that we have complied with the requirements of R.S. 39:1438.C.

Yes [☒] No [ ] N/A [ ]

**PART XI. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS**

Parish Governments

30. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, R.S. 48:755(A).
- B. Development of a capital improvement program on a selective basis, R.S. 48:755.
- C. Centralized purchasing of equipment and supplies, R.S. 48:755.
- D. Centralized accounting, R.S. 48:755.
- E. A construction program based on engineering plans and inspections, R.S. 48:755.
- F. Selective maintenance program, R.S. 48:755.

G. Annual certification of compliance to the auditor, R.S. 48:758.

Yes ☒ No ☐ N/A ☐

**School Boards**

31. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, R.S. 17:51-400.

Yes ☐ No ☐ N/A ☒

32. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes ☐ No ☐ N/A ☒

33. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed-upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report, as part of their annual financial statements, measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
- Schedule 2, Class Size Characteristics

We have also, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules, and recognize that although the schedules will not be included in the agreed-upon procedures report, the content of the schedules will be tested and reported upon by school board auditors in the school board performance measures agreed-upon procedures report:

- Education Levels of Public School Staff
- Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
- Public School Staff Data: Average Salaries

We understand that the content of the first two schedules will be tested and reported upon together.

Yes ☐ No ☐ N/A ☒

**Tax Collectors**

34. We have complied with the general statutory requirements of R.S. 47.

Yes ☐ No ☐ N/A ☒

**Sheriffs**

35. We have complied with the state supplemental pay regulations of R.S. 40:1667.7.

Yes ☐ No ☐ N/A ☒

36. We have complied with R.S. 13:5535 relating to the feeding and keeping of prisoners.

Yes ☐ No ☐ N/A ☒

**District Attorneys**

37. We have complied with the regulations of the DCFS that relate to the Title IV-D Program.

Yes ☐ No ☐ N/A ☒

**Assessors**

38. We have complied with the regulatory requirements found in R.S. Title 47.

Yes ☐ No ☐ N/A ☒

39. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.

Yes ☐ No ☐ N/A ☒

**Clerks of Court**

40. We have complied with R.S. 13:751-917 and applicable sections of R.S. 11:1501-1562.

Yes ☐ No ☐ N/A ☒

Libraries

41. We have complied with the regulations of the Louisiana State Library.

Yes [ ] No [ ] N/A [x]

Municipalities

42. Minutes are taken at all meetings of the governing authority (R.S. 42:20).

Yes [x] No [ ] N/A [ ]

43. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal (R.S. 43:141-146 and A.G. 86-528).

Yes [ ] No [ ] N/A [x]

44. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).

Yes [x] No [ ] N/A [ ]

Airports

45. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by R.S. 2:802.

Yes [ ] No [ ] N/A [x]

46. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (R.S. 2:810).

Yes [ ] No [ ] N/A [x]

47. All project funds have been expended on the project and for no other purpose (R.S. 2:810).

Yes [ ] No [ ] N/A [x]

48. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 2:811).

Yes [ ] No [ ] N/A [x]

Ports

49. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by R.S. 34:3452.

Yes [ ] No [ ] N/A [x]

50. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (R.S. 34:3460).

Yes [ ] No [ ] N/A [x]

51. All project funds have been expended on the project and for no other purpose (R.S. 34:3460).

Yes [ ] No [ ] N/A [x]

52. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (R.S. 34:3460).

Yes [ ] No [ ] N/A [x]

53. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 34:3461).

Yes [ ] No [ ] N/A [x]

Sewerage Districts

54. We have complied with the statutory requirements of R.S. 33:3881-4159.10.

Yes [ ] No [ ] N/A [x]

Waterworks Districts

55. We have complied with the statutory requirements of R.S. 33:3811-3837.

Yes [ ] No [ ] N/A [x]

Utility Districts

56. We have complied with the statutory requirements of R.S. 33:4161-4546.21.

Yes [ ] No [ ] N/A [x]

**Drainage and Irrigation Districts**

57. We have complied with the statutory requirements of R.S. 38:1601-1707 (Drainage Districts); R.S. 38:1751-1921 (Gravity Drainage Districts); R.S. 38:1991-2048 (Levee and Drainage Districts); or R.S. 38:2101-2123 (Irrigation Districts), as appropriate.

Yes [ ] No [ ] N/A [✓]

**Fire Protection Districts**

58. We have complied with the statutory requirements of R.S. 40:1491-1509.

Yes [✓] No [ ] N/A [ ]

**Other Special Districts**

59. We have complied with those specific statutory requirements of state law applicable to our district.

Yes [ ] No [ ] N/A [✓]

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you and the Legislative Auditor any known noncompliance that may occur subsequent to the issuance of your report.

<u>Keith Voth</u>	Secretary	<u>6-21-2025</u>	Date
<u>Keith Voth</u>	Treasurer	<u>6-21-2025</u>	Date
<u>Kevin Mader</u>	President	<u>6-21-25</u>	Date