

**FIRE PROTECTION SUB-DISTRICT NO. 6
OF THE PARISH OF AVOYELLES
MOREAUVILLE, LOUISIANA**

**FINANCIAL STATEMENTS
DECEMBER 31, 2023**

**DUCOTE & COMPANY
Certified Public Accountants
P. O. Box 309
219 North Washington St.
Marksville, LA 71351**

**FIRE PROTECTION SUB-DISTRICT NO. 6
OF THE PARISH OF AVOYELLES
MOREAUVILLE, LOUISIANA
December 31, 2023**

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Directors
Fire Protection Sub-District No. 6
Of the Parish of Avoyelles
Moreauville, LA 71355

Management is responsible for the accompanying financial statements of the governmental activities of the Fire Protection Sub-District No. 6 of the Parish of Avoyelles, as of and for the year ended December 31, 2023, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation 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. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Supplementary Information

The accompanying schedule of compensation, benefits and other payments to the agency head and supplementary data required by the USDA, are presented for purposes of additional analysis and are not required parts of the basic financial statements. This information is the representation of management. This information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information, and accordingly, do not express an opinion, a conclusion, nor provided any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement basic financial statements. The Management Discussion and Analysis, 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

Ducote & Company
Certified Public Accountants
Marksville, Louisiana
June 25, 2024

BASIC FINANCIAL STATEMENTS

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

**FIRE PROTECTION SUB-DISTRICT NO. 6
OF THE PARISH OF AVOYELLES
STATEMENT OF NET POSITION
DECEMBER 31, 2023**

	<u>Governmental Funds All Funds</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$92,798
Accounts receivable	20,341
Property, plant and equipment: (net of accum depr)	<u>413,217</u>
TOTAL ASSETS	<u>526,356</u>
<u>LIABILITIES</u>	
Accounts Payable	<u>7,203</u>
TOTAL LIABILITIES	<u>7,203</u>
<u>NET POSITION</u>	
Investment in capital assets	413,217
Restricted for fire protection services	<u>105,935</u>
TOTAL NET POSITION	<u><u>\$519,152</u></u>
Total Governmental Fund Balances	\$105,936
Amounts reported for governmental activities in the statement of net position that are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$1,411,619 and the accumulated depreciation is \$998,402.	<u>413,217</u>
Total Net Position of Governmental Activities at December 31, 2023	<u><u>\$519,152</u></u>

See accompanying notes and accountants' compilation report

**FIRE PROTECTION SUB-DISTRICT NO. 6
OF THE PARISH OF AVOUELLES
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023**

OBJECT/FUNCTIONS/PROGRAMS	<u>Expenses</u>	<u>Program Operating Grants</u>	<u>Net (Expenses) Revenues</u>
<u>Governmental Activities</u>			
Public Safety:			
Repairs and maintenance	\$32,173	\$0	\$(32,173)
Parts and supplies	3,670	1,080	(2,590)
Insurance	19,316	0	(19,316)
Miscellaneous expense	1,012	0	(1,012)
Fuel expense	2,073	0	(2,073)
Utilities	5,820	0	(5,820)
Professional fees	3,000	0	(3,000)
Office expense	8,663	0	(8,663)
Depreciation expense	<u>32,235</u>	<u>0</u>	<u>(32,235)</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$107,961</u>	<u>\$1,080</u>	(106,881)
General Revenues:			
Property taxes, levied for maintenance and operations			84,973
Sales tax, levied for maintenance and operations			19,681
2% Fire insurance rebate			12,285
Interest earnings			<u>3</u>
Total general revenues			<u>116,943</u>
Change in net assets			10,062
Net position - beginning of year			<u>509,090</u>
Net position - end of year			<u><u>\$519,152</u></u>
Net change in fund balances - total governmental funds			\$(77,004)
Amounts reported for governmental activities in the statement of activities are different because:			
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:			
	Capital Outlay		119,301
	Depreciation expense		<u>(32,235)</u>
Change in net position of governmental activities:			<u><u>\$10,062</u></u>

See accompanying notes and accountants' compilation report

**FUND FINANCIAL STATEMENTS
(FFS)**

**FIRE PROTECTION SUB-DISTRICT NO. 6
OF THE PARISH OF AVOYELLES
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	Volunteer Fire Department Fund	Fire Department Tax Fund	Totals Governmental Funds
<u>ASSETS AND OTHER DEBITS</u>			
Cash and cash equivalents	\$51,039	\$41,759	\$92,798
Accounts receivable	5,320	15,021	20,341
TOTAL ASSETS	<u>56,358</u>	<u>56,781</u>	<u>113,139</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities			
Accounts Payable	\$1,542	\$5,661	\$7,203
TOTAL LIABILITIES	<u>1,542</u>	<u>5,661</u>	<u>7,203</u>
Fund Equity:			
Restricted for fire protection	54,816	51,120	105,936
TOTAL FUND EQUITY	<u>54,816</u>	<u>51,120</u>	<u>105,936</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>56,358</u>	<u>56,781</u>	<u>113,139</u>

See accompanying notes and accountants' compilation report.

**FIRE PROTECTION SUB-DISTRICT NO. 6
OF THE PARISH OF AVOYELLES
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2023**

	Volunteer Fire Department Fund	Fire Department Tax Fund	Total Governmental Funds
<u>REVENUES</u>			
Taxes:			
Ad Valorem	\$0	\$84,973	\$84,973
Sales Tax	19,681	0	19,681
Intergovernmental:			
2% Fire insurance rebate	12,285	0	12,285
Appropriation from police jury	1,080	0	1,080
Miscellaneous:			
Interest Income	3	0	3
TOTAL REVENUES	<u>33,050</u>	<u>84,973</u>	<u>118,023</u>
<u>EXPENDITURES</u>			
Public Safety:			
Repairs and maintenance	6,278	25,894	32,173
Parts and supplies	0	3,670	3,670
Insurance	0	19,316	19,316
Miscellaneous expense	0	222	222
Fuel expense	922	1,151	2,073
Utilities	2,602	3,217	5,820
Continuing education/CPR & EMT classes	370	0	370
Accounting and auditing expense	0	3,000	3,000
Meetings and dues	420	0	420
Office expense	0	8,663	8,663
Capital Outlay	<u>119,301</u>	<u>0</u>	<u>119,301</u>
TOTAL EXPENDITURES	<u>129,894</u>	<u>65,133</u>	<u>195,027</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(96,844)</u>	<u>19,840</u>	<u>(77,004)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In (Out)	<u>48,574</u>	<u>(48,574)</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>48,574</u>	<u>(48,574)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(48,270)</u>	<u>(28,733)</u>	<u>(77,004)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>103,087</u>	<u>79,853</u>	<u>182,940</u>
FUND BALANCE AT END OF YEAR	<u><u>\$54,816</u></u>	<u><u>\$51,120</u></u>	<u><u>\$105,936</u></u>

See accompanying notes and accountants' compilation report.

FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

INTRODUCTION

The Fire Protection Sub-District No. 6 of the Parish of Avoyelles (the District) was incorporated on June 10, 1980, under the provision of the Louisiana Revised Statutes 1950, Title 12, Chapter 2. The Corporation is organized on a non-profit basis and operates primarily for the purpose of performing all acts and deeds incidental or proper for the purpose of providing for fire protection for persons, homes, business establishments, and generally all persons and properties situated within the volunteer fire district as reasonably can be expected with equipment acquired by the department. The Board of Directors consists of not less than seven, or more than eleven members. The members of the Board of Directors are elected at the annual membership meeting. The activities governed by this Board are referred to and accounted for as the Moreauville Sub-District Six Volunteer Fire Department Fund. No compensation is paid to the Board members, except for the Secretary/Treasurer, who is paid a stipend for bookkeeping services.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

A. REPORTING ENTITY

The Fire Protection Sub-District No. 6 of the Parish of Avoyelles is a primary government and has no component units. The accompanying financial statements present information only on the funds maintained by the District and do not present information on any other governmental unit.

B. BASIS OF PRESENTATION

GOVERNMENT-WIDE STATEMENTS (GWFS)

The District's government wide financial statements provide operational accountability information for the District as an economic unit. The government-wide financial statements report all the financial activities of the District.

FUND FINANCIAL STATEMENTS (FFS)

The accounts of the district are organized on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, expenditures, and transfers.

Major funds are determined as funds whose revenues, expenditures, assets or liabilities are at least ten percent of the totals for all governmental funds and at least five percent of the aggregate amount for all governmental funds designated as major by the District. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements.

FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOUELLES

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

B. BASIS OF PRESENTATION (continued)

Governmental Funds – are those funds through which most governmental functions of the District are financed. The District uses the following major governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Volunteer Fire Department Fund is used to account for the sales taxes and fire insurance rebates which are collected for the purpose of profit resources for the maintenance and improvements of the capital assets.

The Fire Department Tax Fund is used to account for the ad valorem taxes assessed for the purpose of providing fire protection for the citizens of the District.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The measurement focus determines the accounting and financial reporting treatment applied to a fund. The governmental activities within the government-wide statement of net position and the statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income and net position.

The governmental fund financial statements use the current financial resources measurement focus of the economic resources measurement focus. The measurement focus is based upon the receipt and disbursement of current available financial resources, rather than upon net income.

The accrual basis of accounting is used throughout the government-wide financial statements; conversely, the financial statements of the governmental funds have been prepared in accordance with the modified accrual basis of accounting, whereby revenues are recognized with considered measurable and available to finance the expenditures of the current period. For this purpose, the District considers revenues to be available if collected within 60 days of the end of the current fiscal period. An exception to this is grants collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. The District considers grant reimbursement amounts received within one year as available. The District accrues intergovernmental revenues, ad valorem taxes, and sales taxes based upon this concept. Expenditures generally are recognized when the related fund liability is incurred and become payable in the current period. Proceeds of debt are reported as other financial sources, and principal and interest on long-term debt is recognized as expenditures when due.

FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION (continued)

Since the fund level statements are presented using a difference measurement focus and basis of accounting than the government wide statements, a reconciliation is presented for each of the fund level financial statements that summarized the adjustments necessary to convert the fund level statements into the government side presentations. As a general rule, the effect of interfund activity is eliminated from the government wide financial statements.

D. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the department may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Sub-District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

E. BUDGET PRACTICES

The department is not required to formally adopt a budget. Therefore, the presentation of a statement of revenues, expenditures, and changes in fund balances – budget and actual, for the special revenue funds is not required.

F. CAPITAL ASSETS

Capital assets include property, plant, and equipment assets and are reported in the applicable columns in the government wide financial statements. Capital assets are capitalized at acquisition cost. Donated assets are recorded at their estimated value at the date of acquisition. Capital assets of governmental funds are recorded as expenditures at the time they are purchased or constructed. All fixed assets are valued at historical cost, or estimated cost, if historical cost is not available.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	40 years
Machinery and equipment	7-15 years
Transportation equipment	5-15 years

FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

G. COMPENSATED ABSENCES

The Sub-District has no employees, all services are performed by volunteers. Therefore, the department has no policy relating to compensated absences.

H. LONG-TERM DEBT

All long-term debt to be repaid from governmental resources is reported as liabilities in the government wide financial statements.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest is reported as expenditures. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

I. USE OF ESTIMATES

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

J. EQUITY CLASSIFICATIONS

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

Net Investment in capital assets – consist of capital assets including restricted assets, net of accumulated depreciation and reduced by outstanding debt balances attributable to the acquisition, construction or improvement of those assets.

Restricted net position - consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions of enabling legislation.

Unrestricted net position – all other net position that does not meet the definition of restricted or invested in capital assets.

FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

J. EQUITY CLASSIFICATIONS (continued)

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The District's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available

The **nonspendable fund balance** classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The **spendable portion of the fund balance** comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, granters, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Department - the government's highest level of decision-making authority. Those amounts cannot be used for any other purpose unless the Department removes the specified use by taking the same type of action imposing the commitment.

Assigned fund balance. This classification reflects the amounts constrained by the Department's intent to be used for specific purposes but are neither restricted nor committed. The Department has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers the amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Department has provided otherwise in its commitment or assignment actions.

FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOUELLES

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

NOTE 2. CASH AND CASH EQUIVALENTS (continued)

At December 31, 2023, the department has cash and cash equivalents (book balances) as follows:

Demand Deposits	\$ 92,798
Total	<u>\$ 92,798</u>

These deposits are stated at cost, which approximates market. *Custodial Credit Risk*: is the risk that in the event of a bank failure, the Sub-District's deposits may not be returned to it. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent institution. The sub-district had no custodial credit risk at December 31, 2023. At December 31, 2023, the Sub-District has \$93,024 in deposits (collected bank balances):

Depository Account	Bank Balance
Insured	\$93,024
Collateralized:	
Collateral held by pledging the District's trust department not in the District's name	0
Uninsured and uncollateralized	0
	<u>\$93,024</u>

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement 3, LA R.S. 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 Sub-District that the fiscal agent has failed to pay deposited funds upon demand. The funds on deposit shall be collateralized an amount at all times equal to 100% by pledged "approved securities" as specified by LA R.S. 39:1225, as amended, to protect the funds of the Sub-district. The Sub-District does not have a formal written policy for custodial credit risk.

NOTE 3. SALES TAX

Pursuant to voter approval by the residents of Fire Protection Sub-District No. 6, a resolution proposed by the Mayor and Board of Aldermen of the Village of Moreauville, State of Louisiana became effective May 2, 1998 authorizing an additional ½% sales and use tax for funding police protection, fire protection, and streets and drainage improvement. The Village of Moreauville, State of Louisiana under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, R.S. 33:2711.12, and other constitutional and statutory authority, is authorized to levy and collect, and adopt an ordinance providing for the levy and collection of the tax as follows: one eighth cent allocated to police protection, one eighth cent allocated to fire protection and one fourth cent allocated to streets and drainage improvement.

The Village of Moreauville remits the sales taxes collected to the District on a quarterly basis.

FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES

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

NOTE 4 – LONG-TERM OBLIGATIONS

The Moreauville Volunteer Fire Department does not have any outstanding debt.

NOTE 5. CAPITAL ASSETS

A summary of changes in capital assets for 2023 was as follows:

	Balance 12/31/2022	Additions	Deletions	Balance 12/31/2023
Nondepreciable Assets				
Land & Improvements	\$50,000	\$0	\$0	\$50,000
Total Nondepr Assets	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
Depreciable Assets:				
Building & Improvements	213,608	119,301	0	332,910
Machinery & Equipment	126,799	0	0	126,799
Transportation Equipment	901,910	0	0	901,910
Total Depr Capital Assets	<u>1,242,317</u>	<u>119,301</u>	<u>0</u>	<u>1,361,619</u>
Less Accum Depr	<u>(966,167)</u>	<u>(\$32,235)</u>	<u>\$0</u>	<u>(998,402)</u>
Net Depreciable Cap Assets	<u>276,150</u>			<u>363,217</u>
Total Capital Assets	<u>\$326,150</u>			<u>\$413,217</u>

Depreciation charges to governmental activities for the year ended December 31, 2023 was \$32,235.

NOTE 6. LITIGATION AND CONTINGENCIES

At December 31, 2023, the Fire Protection Sub-District No. 6 of the Parish of Avoyelles was not involved in any litigation that would materially affect the financial statements.

NOTE 7. SUBSEQUENT EVENTS

Subsequent events were evaluated through June 25, 2024, which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2023, that required recognition or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

**FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES
SCHEDULE 1**

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

**December 31, 2023
(Without Audit)**

Agency Head: Robert Lemoine, Fire Chief

<u>Purpose</u>	<u>Amount</u>
Salary	\$0
Benefits:	
Insurance	0
Retirement	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	1,257
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Professional dues	200
Special meals	0
	<u>0</u>
	<u>\$1,457</u>

**FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES
SCHEDULE 1**

SUPPLEMENTAL DATA REQUIRED BY USDA

**December 31, 2023
(Without Audit)**

1. Insurance Coverage

American Alternative Insurance/Special Risk Insurance
Policy #VFIS-TR-0015846 **Policy Term: 7/1/2023 – 7/1/2024**
Coverage Limits:

Property	\$ 769,986
Liability	\$1,000,000
Vehicles	\$ 907,643

Workers compensation Insured through State Fire Marshall Office

Cottonport Insurance:

Fidelity Bond	\$100,000 per signatory	Policy Term: 11/03/2023-11/03/2024
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2. Distribution of All Cash and Investments

	<u>Op & Maint</u>	<u>Total</u>
Cash Accts	\$89,444	\$89,444
Savings	3,354	3,354
	\$92,798	\$92,798

3. Board of Directors

<u>Name</u>	<u>Position</u>	<u>Address</u>	<u>Term Expires</u>
Robert Lemoine	Chief, President	897 S Bayou des Glaises, Moreauville, LA 71355	June 30, 2024
Justin Coco	Asst Chief	634 MP Cutoff Rd, Moreauville, LA 71355	April 9, 2024
Sandra Lemoine	Sec/Treasurer	907 S Bayou des Glaises, Moreauville, LA 71355	June 30, 2024
Steve Mayeux	Board Member	P O Box 800, Hamburg, LA 71339	June 30, 2024
Thomas Laborde	Board Member	P O Box 100, Hamburg, LA 71339	June 30, 2024
Scott Lemoine	Board Member	111 Beridon Street, Moreauville, LA 71355	June 30, 2024
John Lemoine	Board Member	244 Dufour St, Moreauville, LA 71355	April 9, 2024