

**Livingston Parish Fire Protection District No. 9**  
**Maurepas, Louisiana**

---

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



**Hebert Johnson**  
**& Associates, Inc.**  
Certified Public Accountants

**Livingston Parish Fire Protection District No. 9**  
**Maurepas, Louisiana**  
Table of Contents  
As of and for the Year Ended December 31, 2023

	Statement	Schedule	Page
Independent Accountant's Review Report	-	-	i
Basic Financial Statements:			
Government-Wide Financial Statements:			
Statement of Net Position	A	-	4
Statement of Activities	B	-	5
Fund Financial Statements:			
Governmental Fund Balance Sheet	C	-	7
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position	D	-	8
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance	E	-	9
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Change in Fund Balances to the Government-Wide Statement of Activities	F	-	10
Notes to the Financial Statements	-	-	11
Required Supplemental Information ( Part II):			
Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget and Actual- General Fund	-	1	23
Other Supplemental Information:			
Schedule of Compensation, Benefits and Other Payments to Agency Head	-	2	25
Independent Accountant's Report on Applying Agreed- Upon Procedures	-	-	26
Louisiana Attestation Questionnaire	-	-	30

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

*American Institute of Certified Public Accountants*

*Society of Louisiana Certified Public Accountants*



**Hebert Johnson  
& Associates, Inc.**  
Certified Public Accountants

18435 HIGHWAY 22, STE. 2  
P.O. BOX 1151  
PONCHATOULA, LA 70454  
(985) 386-5740 • FAX (985) 386-5742

18890 FLORIDA BLVD., STE A  
P.O. BOX 520  
ALBANY, LA 70711  
(225) 209-6627 • FAX (225) 209-6625

---

A P R O F E S S I O N A L   A C C O U N T I N G   C O R P O R A T I O N

---

## **Independent Accountant's Review Report**

To the Board of Commissioners  
Livingston Parish Fire Protection District 9  
Maurepas, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the general fund of Livingston Parish Fire Protection District No. 9, a component unit of the Livingston Parish Council, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

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

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. 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 Livingston Parish Fire Protection District 9 and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

## Accountant's Conclusion

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

## Other Matter Paragraphs

### Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison on page 23 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 and for placing the basic financial statements in appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the Management's Discussion and Analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Respectfully submitted,

*Hebert Johnson & Associates*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
June 24, 2024

# Basic Financial Statements

## Government – Wide Financial Statements

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement A**

**Statement of Net Position  
December 31, 2023**

	<u>Governmental Activities</u>
<b>Assets</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 222,091
Accounts Receivable, Net	237,318
Prepaid Expenses	7,593
<b>Total Current Assets</b>	<u>467,002</u>
Capital Assets	
Land	117,000
Capital Assets, Net	723,772
<b>Total Capital Assets</b>	<u>840,772</u>
<b>Total Assets</b>	<u>1,307,774</u>
<b>Liabilities</b>	
Current Liabilities:	
Accounts Payable	9,755
Accrued Salaries	1,796
Payroll Taxes Payable	2,890
Sheriff's Pension Payable	8,802
Accrued Interest	10,255
Financed Lease, Current Portion	34,879
<b>Total Current Liabilities</b>	<u>68,377</u>
Long-Term Liabilities	
Financed Lease, Long-Term Portion	231,757
<b>Total Long-Term Liabilities</b>	<u>231,757</u>
<b>Total Liabilities</b>	<u>300,134</u>
<b>Net Position</b>	
Net Investment in Capital Assets	574,136
Unrestricted	433,504
<b>Total Net Position</b>	<u>\$ 1,007,640</u>

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement B**

**Statement of Activities  
December 31, 2023**

	General Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Change in Net Position Governmental Activities
<b>Governmental Activities</b>			
General Government			
Public Safety	\$ 346,833	\$ -	\$ (346,833)
Interest on Long-Term Debt	12,920	-	(12,920)
Total Governmental Activities	\$ 359,753	\$ -	(359,753)
 <b>General Revenues</b>			
Ad Valorem Tax Revenue			230,110
User Fee			66,453
State Revenue Sharing			3,678
Fire Insurance Premium Rebate			43,871
State Supplemental Pay/ Other Income			3,860
Interest Income			2,131
<b>Total General Revenues</b>			350,103
 <b>Change in Net Position</b>			 (9,650)
 <b>Net Position - Beginning of the Year</b>			 1,017,290
<b>Net Position - End of the Year</b>			\$ 1,007,640

See accompanying notes and independent accountant's review report.

# Basic Financial Statements

## Fund Financial Statements



**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement C**

**Governmental Fund- Balance Sheet  
December 31, 2023**

	<u>General Fund</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 222,091
Ad Valorem Taxes Receivable, Net of Uncollectible Allowances	184,796
User Fee Receivable, Net of Uncollectible Allowances	51,602
Revenue Sharing Receivable	920
Prepaid Expenses	309
Prepaid Insurance	7,284
Total Assets	\$ 467,002
 <b>Liabilities and Fund Balance</b>	
Liabilities:	
Accounts Payable	\$ 9,755
Accrued Salaries	1,796
Payroll Taxes Payable	2,890
Pension Funds Payable	8,802
Total Liabilities	23,243
 <b>Deferred Inflow of Resources</b>	
Unavailable Ad Valorem Taxes	4,568
Total Deferred Inflow of Resources	4,568
 Fund Balance:	
Nonspendable, Prepaid Insurance	7,284
Unassigned	431,907
Total Fund Balance	439,191
 <b>Total Liabilities/Deferred Inflows and Fund Balance</b>	 \$ 467,002

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement D**

**Reconciliation of the Governmental Fund Balance Sheet to the  
Government-Wide Statement of Net Position  
For the Year Ended December 31, 2023**

<b>Total Fund Balance, Governmental Funds (Statement C)</b>	\$	439,191
---	----	---------

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental Capital Assets, Net of Depreciation		840,772
--	--	---------

Deferred inflow of resources - unavailable ad valorem taxes and user fees are not reported on government-wide financial statements.		4,568
---	--	-------

Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds:

Financed Lease, Current Portion		(34,879)
Financed Lease, Long-Term Portion		(231,757)
Accrued Interest		(10,255)

<b>Net Position of Governmental Activities (Statement A)</b>	\$	<u><u>1,007,640</u></u>
--	----	-------------------------

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement E**

**Statement of Governmental Fund Revenues, Expenditures, and  
Change in Fund Balance  
For the Year Ended December 31, 2023**

	<u>General Fund</u>
<b>Revenues</b>	
Ad Valorem Tax Revenue	\$ 230,110
User Fee	68,160
State Revenue Sharing	3,678
Fire Insurance Premium Rebate	43,871
Misc. Income	-
State Supplemental Income	3,860
Interest Income	2,131
<b>Total Revenues</b>	<u>351,810</u>
<b>Expenditures</b>	
Public Safety	
Collection Fees	8,179
Insurance	32,788
Miscellaneous	9,972
Office Expenses	414
Payroll Taxes	5,653
Professional Fees	8,770
Repairs and Maintenance	38,683
Sheriff's Pension Fund	8,802
Supplies and Small Equipment	18,759
Telephone and Utilities	19,267
Training	2,697
Uniforms	1,368
Vehicle Expenses	12,928
Wages	72,904
Capital Outlay	45,854
Debt Service:	
Lease Principal Payments	39,524
Lease Interest Payments	14,232
<b>Total Expenditures</b>	<u>340,794</u>
<b>Net Change in Fund Balance</b>	<u>11,016</u>
<b>Fund Balance - Beginning of the Year</b>	428,175
<b>Fund Balance - End of the Year</b>	<u>\$ 439,191</u>

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement F**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balance to the Government- Wide Statement of Activities  
For the Year Ended December 31, 2023**

<b>Net Change in Fund Balance, Governmental Fund (Statement E)</b>	<b>\$</b>	<b>11,016</b>
--	-----------	---------------

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Expenditures for capital assets:		
Capital Outlay		45,854
Less:		
Current year depreciation		(105,649)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Change in Unavailable Ad Valorem Taxes and User Fees		(1,707)
--	--	---------

Accrued interest expense on long-term debt is reported in the government-wide statements of activities and changes in net position, but does not require the use of current financial resources; therefore, accrued interest is not reported as expenditures in government funds.

Change in Accrued Interest Payable		1,312
------------------------------------	--	-------

Lease proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net assets.

Payment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which proceeds exceeded repayments:

Lease Principal Payments		39,524
--------------------------	--	--------

<b>Change in Net Position of Governmental Activities (Statement B)</b>	<b>\$</b>	<b><u>(9,650)</u></b>
--	-----------	-----------------------

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2023**

**Introduction**

Livingston Parish Fire Protection District No. 9, (“the District”), was created by resolution of the Livingston Parish Government under the authority of Louisiana Revised Statutes (LRS) 40:1492-1505 for the purpose of purchasing fire equipment and providing fire protection for the people of District No. 9 of Livingston Parish. The District is governed by a board of commissioners consisting of five members appointed by the Livingston Parish Government. Members serve staggered five-year terms and receive no compensation for their services.

The accounting and reporting policies of the District conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of LRS 24:513 and to the guidance set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide, *Audits of State and Local Governmental Units*.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying basic financial statements of the Livingston Parish Fire Protection District No. 9 have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, as amended. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net position (or balance sheet), and a statement of activities. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The District has also adopted the provisions of GASB Statement No. 33, *Accounting and Financially Reporting for Nonexchange Transactions*, that requires capital contributions to the District to be presented as a change in net position. Management has elected to omit the management’s discussion and analysis.

GASB Statement No. 63, *Financially Reporting of Deferred Outflows, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net position by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net position by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position.

**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2023**

This statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Note II – Net Position and Fund Balance*.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognized, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

The District recorded a deferred inflow for uncollected property taxes in the governmental fund financial statements of \$4,568.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, a primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The District does not have any business-type activities and reports only governmental activities. The District has no component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are presented as separate columns in the fund financial statements. The General Fund is the District's primary operating fund and is considered the only major fund. It is used to account for all financial resources except those required to be accounted for in another fund. At December 31, 2023, it is the only fund of the District.

**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2023**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days at the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, user fees, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if they are measurable and available. Only the portion of special assessment receivable, if any, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Substantially all other revenue items are considered to be measurable and available only when cash is received by the government.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) program-specific operating grants and contributions; and, 3) program-specific capital grants and contributions. The District has no program revenue for the year ending December 31, 2023. Internally dedicated resources, if any, are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

When restricted, committed, assigned, or unassigned fund balances are available for use, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds as needed, unless it has been provided for otherwise in the restriction, commitment, or assignment action.

**D. Budgets and Budgetary Accounting**

Budgetary procedures applicable to the District are defined in state law, Louisiana Revised Statutes 39:1301-15. The budget is adopted on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). The major requirements of the Local Government Budget Act are summarized as follows:

**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2023**

1. The District adopts a budget each year for the general fund.
2. The District's Fire Chief prepares a proposed budget and submits it to the Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal. The proposed expenditures were less than \$500,000; therefore, a public hearing was not required.
3. All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 20, 2022.
4. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners. The budget was amended on December 19, 2023.
5. Formal budgetary integration is not employed; however, periodic budget comparisons are made as a part of interim reporting. The Budget is presented on the cash basis of accounting. Accordingly, the Budgetary Comparison Schedule for the General Fund presents actual expenditures in accordance with a basis consistent with the legally adopted budget, as amended. The amounts are reconciled to the amounts reflected in the accompanying basic financial statements as follows:

Excess of Revenues over Expenditures (Schedule E)	\$	11,016
Add: Prior Year Receivables		241,366
Current Year Payables		23,243
Current Year Deferred Inflow		4,568
Less: Current Year Receivables		(237,318)
Prior Year Payables		(23,599)
Prior Year Deferred Inflow		(6,275)
Excess of Revenues over Expenditures (Schedule 1)	\$	13,001

**E. Cash, Cash Equivalents, 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 acquisition.

Under State law, the District may deposit funds in demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. In addition, the District may invest in United States bonds, treasury notes, or certificates.

In accordance with state law, the District limits its investments to those allowed under R.S. 33:2955. Certificates of deposit are classified as investments if their original maturities exceed 90 days. Investments are reported at fair market.



**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2023**

**F. Inventory**

Inventories for supplies are immaterial and are recorded as expenditures when purchased. The District did not have inventory at year end December 31, 2023.

**G. Capital Assets**

Capital assets, which include property, furniture and fixtures, equipment, and vehicles, are reported as expenditures of the governmental funds and as assets in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. As of December 31, 2023, the District did not have a formal capitalization policy establishing a capitalization/expense threshold.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	15 - 40 Years
Equipment	5 Years
Furniture and Fixtures	5 Years
Fire Trucks	15 Years
Vehicles	5 Years
Boats	10 Years

**H. Compensated Absences**

As of December 31, 2023, the District has no plan or provision for accumulated leave, pension plan, or other post-employment benefits.

**I. Net Position and Fund Balance**

GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, required classification of net assets into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2023**

- **Net Investment in Capital Assets Component of Net Position** – The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisitions, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.
- **Restricted Component of Net Position** – The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.
- **Unrestricted Component of Net Position** – The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund statements, governmental fund equity is classified as fund balance. The District adopted GASB 54 for the year ended December 31, 2011. As such, fund balances of governmental funds are classified as follows:

- **Nonspendable.** These are amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted.** These are amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- **Committed.** These are amounts that can be used only for the specific purposes determined by a formal vote of the Board, which is 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 are intended to be used for specific purposes based on the discretion of the Board.
- **Unassigned.** – These are amounts that have not been assigned to other funds and amounts that have not been restricted, committed, or assigned to specific purposes within the general fund. Also, within other governmental funds, these include expenditure amounts incurred for specific purposes which exceed the amounts restricted, committed or assigned for those purposes.

**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2023**

**J. 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.

**K. Estimates**

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

**L. Reconciliation of Government-Wide and Fund Financial Statements**

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenses, and changes in fund balance and the government-wide statement of activities presented in Statement F of the basic financial statements.

**2. Ad Valorem Taxes, User Fees, and State Revenue Sharing**

The following is a summary of authorized and levied ad valorem taxes:

	<b>Authorized Millage</b>	<b>Levied Millage</b>
General Fund	10.74	\$ 230,110

Ad valorem taxes attach as an enforceable lien on property on January 1 each year. Taxes are levied by the District during the year and are billed to taxpayers and become due in November. Billed taxes become delinquent on December 31 of each year. Revenues from ad valorem taxes are budgeted in the year billed and recognized as revenue when billed. The Livingston Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the Livingston Parish Tax Assessor. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 2023, the District levied 10.740 mills for a total tax levy of \$230,110 on taxable property valuation totaling \$21,425,370.

For the year 2023, a user fee of \$32 was assessed on each household within the District's boundaries. Total fees levied were \$68,160. At December 31, 2023, the user fee receivable, including uncollected taxes from prior years, was \$51,602. For the year 2023, the District received \$3,678 in Louisiana State Revenue Sharing.

**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2023**

**3. Cash and Cash Equivalents**

At December 31, 2023, the District has deposits (book balances) as follows:

Demand Deposits	\$	222,091
Total	\$	<u>222,091</u>

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 held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Total deposits are insured by FDIC Insurance.

**4. Receivables**

The governmental funds receivables are all current at December 31, 2023, and consist of the following:

	<b>General Fund</b>	<b>Total</b>
Ad Valorem Taxes	\$ 194,558	\$ 194,558
User Fees	55,602	55,602
State Revenue Sharing	920	920
Subtotal	<u>251,080</u>	<u>251,080</u>
Allowance for Uncollectible Accounts	(9,762)	(9,762)
<b>Accounts Receivable, Net</b>	<u>\$ 241,318</u>	<u>\$ 241,318</u>

**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2023**

**5. Capital Assets**

Capital assets and depreciation activity as of and for the year ended December 31, 2023, for governmental activities are as follows:

	<u>Balance</u> <u>12/31/22</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>12/31/23</u>
<b>Governmental Activities Capital Assets:</b>				
Capital Assets Not Depreciated:				
Land	\$ 117,000	\$ -	\$ -	\$ 117,000
Total Capital Assets Not Being Depreciated:	<u>117,000</u>	<u>-</u>	<u>-</u>	<u>117,000</u>
 Capital Assets Being Depreciated				
Buildings	313,043	-	-	313,043
Equipment	426,817	45,854	-	472,671
Leasehold Improvements	3,100	-	-	3,100
Fire Trucks	1,335,922	-	-	1,335,922
Boats	33,347	-	-	33,347
Vehicles	500	-	-	500
Total Other Capital Assets	<u>2,112,729</u>	<u>45,854</u>	<u>-</u>	<u>2,158,583</u>
 Less: Accumulated Depreciation for:				
Buildings	(193,334)	(8,024)	-	(201,358)
Equipment	(371,680)	(21,972)	-	(393,652)
Leasehold Improvements	(1,828)	(207)	-	(2,035)
Fire Trucks	(735,825)	(72,117)	-	(807,942)
Boats	(25,995)	(3,329)	-	(29,324)
Vehicles	(500)	-	-	(500)
Total Accumulated Depreciation	<u>(1,329,162)</u>	<u>(105,649)</u>	<u>-</u>	<u>(1,434,811)</u>
Total Capital Assets Being Depreciated, Net	<u>783,567</u>	<u>(59,795)</u>	<u>-</u>	<u>723,772</u>
 <b>Total Governmental Activities Capital Assets, Net</b>	 <u>\$ 900,567</u>	 <u>\$ (59,795)</u>	 <u>\$ -</u>	 <u>\$ 840,772</u>

**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2023**

**6. Financed Leases**

The District records the finance purchase agreements below as an asset and obligation in the statement of net position. The District has recorded total capital assets under financed leases of \$549,703 and accumulated depreciation of \$164,940. The following is a summary of long-term debt transactions of the District for the year ended December 31, 2023:

	Balance at 12/31/22	Additions	Deletions	Balance at 12/31/23	Due Within One Year
\$29,360 Financed Lease	\$ 5,986	\$ -	\$ 5,986	\$ -	\$ -
\$237,212 Financed Lease	153,873	-	19,551	134,322	20,355
\$193,131 Financed Lease	146,301	-	13,987	132,314	14,524
Totals	<u>\$ 306,160</u>	<u>\$ -</u>	<u>\$ 39,524</u>	<u>\$ 266,636</u>	<u>\$ 34,879</u>

\$29,360 financed lease dated June 1, 2018, with KS StateBank, with interest at 6.4%, payable in annual installments of principal and interest totaling \$6,383 through June 1, 2023.

\$ -

\$237,212 financed lease dated July 12, 2019, with Government Capital Corporation, with interest at 4.11%, payable in annual installments of principal and interest totaling \$26,985 through April 12, 2030.

\$ 134,322

\$191,131 financed lease dated January 24, 2020 with Government Capital Corporation, with interest at 3.84%, payable in annual installments of principal and interest totaling \$20,388 through January 24, 2032.

\$ 132,314

The following is a schedule by years of the future minimum lease payments under the capital lease with the present value of the net minimum lease payments as of December 31, 2023:

Year Ending December 31,	\$29,360 Financed Lease	\$237,212 Financed Lease	\$193,131 Financed Lease	Total
2024	\$ -	\$ 26,985	\$ 20,388	\$ 47,373
2025	-	26,985	20,388	47,373
2026	-	26,985	20,388	47,373
2027	-	26,985	20,388	47,373
2028	-	26,985	20,388	47,373
2029-2032	-	26,982	61,163	88,145
2033	-	-	-	-
Total Payments	<u>-</u>	<u>161,907</u>	<u>163,103</u>	<u>325,010</u>
Less: Interest	<u>-</u>	<u>27,585</u>	<u>30,789</u>	<u>58,374</u>
	<u>\$ -</u>	<u>\$ 134,322</u>	<u>\$ 132,314</u>	<u>\$ 266,636</u>

**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2023**

**7. Judgements, Claims, and Similar Contingencies**

The District is exposed to various risks of loss related to theft, damage, or destruction of assets, torts, injuries, natural disasters, and many other unforeseeable events. The District maintains commercial insurance policies for the claims related to the aforementioned risks. The District's payment of the insurance policy deductible is the only liability associated with these policies.

The District is party to routine claims and legal proceedings arising in the ordinary course of business. All such claims are covered by insurance, and in the opinion of management, the outcome of such actions will not have a material impact on the financial condition or results of operations for the District.

**8. Compensation Paid to Board Members**

In accordance with house Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature, the District is required to present a schedule of per diem payments to Board members. As authorized by LRS 40:1498, each member of the Board shall be reimbursed \$30 for attending meetings of the board, not to exceed two meetings in any one calendar month and may be reimbursed any expenses incurred in performing duties imposed upon them by virtue of their serving as members. Currently, the District does not pay compensation to board members.

**9. On-Behalf Payments for Fringe Benefits and Salaries**

For the fiscal year ended December 31, 2023, the State of Louisiana made on behalf payments in the form of supplemental pay to the District's firemen. In accordance with GASB 24, the District recorded \$3,860 of on-behalf payments as revenue and as an expenditure in the General Fund.

**11. Subsequent Events**

Subsequent events have been evaluated by management through June 24, 2024, the date financial statements were available for issuance. No events require disclosure in the financial statements for the year ending December 31, 2023.

**Required Supplemental Information (Part II):**  
**Budgetary Comparison Schedule**



**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Schedule 1**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance –  
Budget and Actual – General Fund  
For the Year Ended December 31, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Cash Basis</u>	<u>Var. Favorable (Unfavorable)</u>
<b>Revenues</b>				
Ad Valorem Tax Revenue	\$ 221,000	\$ 226,830	\$ 234,158	\$ 7,328
User Fee	62,000	63,170	66,453	3,283
State Revenue Sharing	2,000	3,677	3,678	1
Fire Insurance Premium Rebate	-	43,870	43,871	1
Interest Income	2,300	3,570	2,131	(1,439)
Other Income	6,000	3,900	3,860	(40)
FEMA Reimbursement	-	-	-	-
Total Revenues	<u>293,300</u>	<u>345,017</u>	<u>354,151</u>	<u>9,134</u>
<b>Expenditures</b>				
Public Safety				
Collection Fees	8,500	8,500	8,179	321
Copier Maintenance	600	500	500	-
Dues & Subscriptions	2,800	3,300	3,300	-
Insurance	31,000	32,000	32,788	(788)
Meetings	2,000	4,000	4,000	-
Miscellaneous	400	2,935	486	2,449
Office Expenses	1,000	1,100	1,397	(297)
Payroll Taxes	9,000	6,000	5,653	347
Professional Fees	8,000	8,250	8,770	(520)
Repairs and Maintenance	40,000	47,000	38,683	8,317
Sheriff's Pension Fund	9,500	9,500	8,802	698
Supplemental Pay	6,000	3,900	3,900	-
Supplies & Small Equipment	7,000	15,000	18,759	(3,759)
Telephone & Utilities	18,600	18,300	19,627	(1,327)
Training	7,000	3,000	2,697	303
Travel	-	700	700	-
Uniforms	1,000	1,400	1,368	32
Vehicle Expenses	14,000	14,000	12,928	1,072
Wages	73,000	69,000	69,004	(4)
Capital Outlay	16,000	43,500	45,854	(2,354)
Debt Service:				
Lease Principal Payments	39,524	39,524	39,523	1
Lease Interest Payments	14,476	14,226	14,232	(6)
Total Expenditures	<u>309,400</u>	<u>345,635</u>	<u>341,150</u>	<u>4,485</u>
<b>Net Change in Budgetary Fund Balance</b>	(16,100)	(618)	13,001	13,619
<b>Budgetary Fund Balance - January 1</b>	169,243	209,090	209,090	-
<b>Budgetary Fund Balance - December 31 \$</b>	<u><u>153,143</u></u> \$	<u><u>208,472</u></u> \$	<u><u>222,091</u></u> \$	<u><u>13,619</u></u>

See independent accountant's review report.

## **Other Supplemental Information**

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Schedule 2**

**Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2023**

**Agency Head Name: Danielle Lessard, Fire Chief**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 35,154
Reimbursements	3,384
Travel	1,894
Telephone	60
	<u>\$ 40,492</u>

See independent accountant's review report.

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants



**Hebert Johnson  
& Associates, Inc.**  
Certified Public Accountants

18435 HIGHWAY 22, STE. 2  
P.O. BOX 1151  
PONCHATOULA, LA 70454  
(985) 386-5740 • FAX (985) 386-5742

18890 FLORIDA BLVD., STE A  
P.O. BOX 520  
ALBANY, LA 70711  
(225) 209-6627 • FAX (225) 209-6625

---

A P R O F E S S I O N A L   A C C O U N T I N G   C O R P O R A T I O N

---

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

To the Board of Commissioners  
Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Livingston Parish Fire Protection District 9 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Livingston Parish Fire Protection District 9's compliance with certain laws and regulations for the year ended December 31, 2023 included in the accompanying Louisiana Attestation Questionnaire. Management of Livingston Parish Fire Protection District No. 9 is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code) or R.S. 38:2211- 2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*The District did not purchase any materials or supplies exceeding \$60,000 or public works exceeding \$250,000.*

### *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.

*Management provided us with the requested information.*

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

*None of the employees included on the list of employees provided by management in agreed-upon procedure 3 appeared on the list provided by management in agreed upon procedure 2.*

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

*Management provided the requested information. None of the businesses of board members and board members' immediate families appeared on the list of disbursements.*

#### *Budgeting*

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

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

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

*The original budget was adopted on December 20, 2022. The budget was amended on December 19, 2023.*

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).

*We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Actual expenditures did not exceed budgeted expenditures.*

#### *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 payee in the supporting documentation,

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

- (b) report whether the six disbursements are coded to the correct fund and general ledger account.

*All disbursements were properly coded to the correct fund and general ledger account.*

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

*Each of the six disbursements selected were approved in accordance with management's policies and procedures.*

#### *Meetings*

10. Obtain evidence from management to support those 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.

*Management provided us with a copy of an agenda for the March 30, 2023 meeting.*

#### *Debt*

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

*I examined bank deposits/or the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.*

#### *Advances and Bonuses*

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

*I examined the checks written for the year and noted nothing that would constitute bonuses, advances, or gifts. Also, a reading of the minutes of the District for the year indicated no approval for these types of payments.*

#### *State Audit Law*

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

*The District's report was dated and submitted timely in accordance with R.S. 24:513.*

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

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

*Prior-Year Comments*

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

*The District did not report any prior-year suggestions, recommendations, and/or comments.*

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that *would* have been reported to you.

This report is intended solely for the use of management of Livingston Parish Fire Protection District No. 9 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

*Hebert Johnson & Associates*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
June 24, 2024

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

2-20-24 (Date Transmitted)

Hebert Johnson & Associates, Inc.  
PO Box 1151  
Ponchatoula LA 70454

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 2-20-2024.

**Public Bid Law**

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

Yes  No [ ] N/A [ ]

**Code of Ethics for Public Officials and Public Employees**

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

**Budgeting**

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

Yes  No [ ] N/A [ ]

**Accounting and Reporting**

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]



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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

#### Meetings

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

Yes  No [ ] N/A [ ]

#### Debt

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

Yes  No [ ] N/A [ ]

#### Advances and Bonuses

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

Yes  No [ ] N/A [ ]

#### Prior-Year Comments

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

Yes  No [ ] N/A [ ]

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

<u>Michael J. Hood</u>	Secretary	<u>2-20-24</u>	Date
<u>MC [Signature]</u>	Treasurer	<u>2-20-24</u>	Date
<u>Dwayne [Signature]</u>	President	<u>2-20-24</u>	Date