

**MOREAUVILLE VOLUNTEER
FIRE DEPARTMENT, INC.
Moreauville, Louisiana**

FINANCIAL REPORT

Year Ended December 31, 2025

**Ducote & Company
Certified Public Accountants
P. O. Box 309
219 North Washington Street
Marksville, LA 71351**

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors
Moreauville Volunteer Fire Department, Inc.
Moreauville, Louisiana

We have reviewed the accompanying financial statements of Moreauville Volunteer Fire Department, Inc. (a nonprofit organization) (the "Department"), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Department 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 (SSARSS) promulgated by the Accounting and Review Services Committee of the AICPA and the standards applicable to review engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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.

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.

Emphasis of Matter – Restatement of Prior Period Financial Statements

As discussed in Note 2 to the financial statements, the Department restated net assets without donor restrictions as of January 1, 2025 to reflect \$30,344 of cash that had not previously been included in the accounting records used to prepare the Department's financial statements. Our conclusion is not modified with respect to this matter.

Emphasis of Matter – Subsequent Event

As discussed in Note 12 to the financial statements, in June 2026 Avoyelles Parish, including the Village of Moreauville, experienced significant flooding as a result of Tropical Storm Arthur. Our conclusion is not modified with respect to this matter.

Report on Supplementary Information

Our review was conducted for the purpose of forming a conclusion on the financial statements as a whole. The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the representation of management. The supplementary information was subject to the review procedures applied to the basic financial statements, and, accordingly, we did not identify any material modifications that should be made to such information. We have not audited the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Ducote & Company

Certified Public Accountants
Marksville, Louisiana
September 4, 2026

FINANCIAL STATEMENTS

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.
Moreauville, Louisiana

Statement of Financial Position
December 31, 2025

ASSETS	
Current Assets	
Cash	\$ 246,670
Receivables	27,145
Total current assets	<u>273,815</u>
Property and equipment	
Land	50,000
Buildings	336,763
Equipment	1,040,693
Accumulated depreciaiton	<u>(1,002,006)</u>
Total non-current assets	<u>425,450</u>
Total Assets	<u><u>\$ 699,265</u></u>
LIABILITIES AND NET ASSETS	
Current Liabilities	
Accounts payable	<u>\$ 163</u>
Total Liabilities	<u>163</u>
Net Assets:	
Without donor restrictions	<u><u>\$ 699,102</u></u>

See Independent Accountant's Review Report.

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.
Moreauville, Louisiana

Statement of Activities
For the Year Ended December 31, 2025

Changes in net assets without donor restrictions	
Contributions and other:	
Ad valorem taxes	\$ 96,795
Sales taxes	21,311
Intergovernmental appropriations - Avoyelles Parish Police Jury	1,080
State 2% insurance rebate	12,895
Interest income	542
Program service revenue (train derailment)	19,313
Miscellaneous	<u>3,464</u>
Total contributions and other	155,400
Gain on disposal of property and equipment	<u>78,859</u>
Total revenue and support	<u>234,259</u>
Expenses	
Program services	101,199
General administration	<u>18,286</u>
Total expenses	119,485
Change in total net assets without donor restrictions	<u>114,774</u>
Net assets, beginning of year, as previously reported	\$ 553,984
Prior period adjustment	<u>30,344</u>
Net assets, end of year	<u><u>\$ 699,102</u></u>

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.
Moreauville, Louisiana

Statement of Functional Expenses
For the Year Ended December 31, 2025

	Program Services		
	Fire Protection	General Administration	Total
Depreciation	\$ 32,986	\$ 594	\$ 33,580
Fuel	1,356	788	2,144
Insurance	26,498	-	26,498
Interest expense	-	339	339
Legal and accounting	13,434	-	13,434
Meeting expenses	3,002	928	3,930
Office	762	1,577	2,339
Repairs and maintenance	14,644	11,091	25,735
Supplies	-	-	-
Uniforms	3,417	1,119	4,536
Utilities	5,100	1,850	6,950
Total expenses	<u>\$ 101,199</u>	<u>\$ 18,286</u>	<u>\$ 119,485</u>

See Independent Accountant's Review Report.

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.
Moreauville, Louisiana

Statement of Cash Flows
For the Year Ended December 31, 2025

Cash flows from operating activities:	
Change in net assets without donor restrictions	\$ 114,774
Adjustments to reconcile change in net assets without donor restriction to net cash provided by operating activities -	
Depreciation	33,580
Gain on sale of asset	(78,859)
Changes in operating assets	
Receivables	(1,505)
Changes in operating liabilities	
Accounts payable	(3,761)
Net cash provided by operating activities	<u>64,229</u>
Cash flows from investing activities:	
Purchase of fixed assets	(25,896)
Proceeds from sale of fixed assets	<u>75,000</u>
Net cash provided by investing activities.	<u>49,104</u>
Cash flows from financing activities:	
Principle payments on notes payable	<u>(18,294)</u>
Net cash provided by financing activities:	<u>(18,294)</u>
Net increase in Cash and Cash Equivalents	95,039
Cash and cash equivalents, beginning of year, as previously reported	\$ 121,287
Prior period adjustments	<u>30,344</u>
Cash and Cash Equivalents, end of year	<u><u>\$ 246,670</u></u>
Supplemental Disclosures:	
Interest expense incurred during the year	339
Amounts paid for income taxes during the year	-
Noncash investing activity receivable recorded for insurance settlement on disposed property and equipment	3,859

See Independent Accountant's Review Report.

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Moreauville Volunteer Fire Department, Inc. (the “Fire Department”) was incorporated on June 10, 1980, under the provisions of the Louisiana Revised Statutes of 1950, Title 12, Chapter 2. The Corporation is organized on a nonprofit basis and operates primarily to provide fire protection services to individuals, homes, businesses, and properties within the volunteer fire department district. These services are provided to the extent reasonably possible with the equipment available to the department.

The Fire Department’s governing body is the Board of Directors, consisting of no fewer than seven and no more than eleven members, who are elected at the annual membership meeting. Board members serve without compensation.

The activities governed by this Board are referred to and accounted for as the Moreauville Sub-District Six Volunteer Fire Department Fund.

The Fire Department is defined as the financial reporting entity for purposes of these financial statements. Under FASB Accounting Standards Codification (ASC) 958-810, Not-for-Profit Entities – Consolidation, a not-for-profit entity’s financial statements should include any entities in which it holds a controlling financial interest, as well as certain financially interrelated organizations. Management has determined that the Fire Department has no controlling financial interest in, and is not financially interrelated with, any other organization requiring inclusion in these financial statements.

B. Basis of Presentation

The financial statements of the Fire Department are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP), as promulgated by the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) 958, Not-for-Profit Entities.

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Under ASC 958, the Fire Department reports information regarding its financial position and activities according to two classes of net assets:

1. **Net Assets Without Donor Restrictions:** Net assets available for general use and not subject to donor-imposed restrictions.
2. **Net Assets With Donor Restrictions:** Net assets subject to donor-imposed stipulations that are temporary or permanent in nature.

C. Basis of Accounting

The financial statements are prepared on the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

D. Cash and Cash Equivalents

The Fire Department considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

E. Concentration of Credit Risk

The Fire Department maintains its cash deposits in financial institutions insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of December 31, 2025, the Fire Department had no uninsured balances, as all deposits were fully collateralized by pledged securities in accordance with Louisiana state law.

F. Contributions and Revenue Recognition

Ad valorem taxes, the Fire Department's primary revenue source, are recognized as revenue in the year they are levied and due. Contributions, including grants and donations, are recognized as revenue when received or unconditionally pledged. Contributions with donor restrictions are classified as net assets with donor restrictions until the restrictions are met, at which point they are reclassified to net assets without donor restrictions.

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Program service revenue, consisting of exchange transactions in which the Fire Department receives payment in exchange for services rendered, is recognized as revenue when the related services are performed. During 2025, the Fire Department recognized \$19,313 of program service revenue for emergency response services rendered to a railroad company in connection with a train derailment near Moreauville (see Note 12).

G. Property and Equipment

Property and equipment are recorded at cost if purchased, or at fair value if donated. Depreciation is computed using the straight-line method over estimated useful lives ranging from 5 to 40 years. Major improvements and renewals are capitalized, while maintenance and repairs are charged to operations as incurred.

H. Long-Term Obligations

Long-term obligations include debt incurred to finance the acquisition of significant assets. Debt service payments, including principal and interest, are recorded when paid. Interest expense is recognized in the period incurred.

I. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect reported amounts. Actual results may differ from those estimates.

J. Functional Allocation of Expenses

Expenses are allocated based on the nature of the cost and management's estimates of time and effort for each program or supporting activity.

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 2 – PRIOR PERIOD ADJUSTMENT

The Fire Department has historically maintained private donations and fundraiser proceeds in a separate account controlled by the Fire Chief and Secretary-Treasurer, consistent with Louisiana Revised Statute 24:513 J(1)(d), which exempts such nonpublic funds from the Legislative Auditor's reporting requirements provided they are not commingled with public funds. In connection with a 2025 transition to a new banking relationship, management elected to consolidate these funds, together with the associated donation and fundraiser activity, into the Fire Department's accounting records.

As a result, \$30,344 of cash accumulated over multiple prior years – representing economic resources of the Fire Department that had not previously been reflected in the accounting records used to prepare its financial statements – was recorded during 2025. Accordingly, net assets without donor restrictions as of January 1, 2025 have been restated to reflect the inclusion of these amounts, as follows:

Net assets without donor restrictions, January 1, 2025, as previously reported	\$ 553,984
Prior period adjustment	30,344
Net assets without donor restrictions, January 1, 2025, as restated	<u>\$ 584,328</u>

Per management, these funds were historically used for operational expenses of the Fire Department.

NOTE 3 – CASH AND CASH EQUIVALENTS

As of December 31, 2025, the Fire Department's cash and cash equivalents (bank balances) totaled \$246,670. These deposits were fully insured by the FDIC or collateralized in accordance with Louisiana state law, which requires deposits to be secured by pledged securities.

The Department's deposits were secured in accordance with these requirements, ensuring that funds on deposit were collateralized at all times to an amount equal to 100% of deposits.

The Department does not have a formal written policy specifically addressing custodial credit risk but follows state law requirements to safeguard its deposits.

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 4 - RECEIVABLES

Receivables as of December 31, 2025, totaled \$21,145. These amounts due consist of the following:

Ad Valorem taxes	\$ 17,948
Sales taxes	5,068
Intergovernmental appropriation (APPJ)	270
Insurance settlement receivable (Note 6)	3,859
	<u>\$ 27,145</u>

Based on historical collection rates, tax receivables are considered fully collectible. The intergovernmental appropriation receivable relates to amounts due in connection with the local grant revenue reported on the Statement of Activities. The insurance settlement receivable relates to a second payment expected from the Fire Department's insurer for the contents of a fire apparatus disposed of during 2025 (see Note 6).

NOTE 5 - LONG-TERM NOTES PAYABLE

The Fire Department's long-term debt consisted of a loan with The Cottonport Bank, originally \$39,202, to finance the purchase of a used fire truck. The loan carried a 6.0% interest rate and was secured by the purchased fire truck. During the year ended December 31, 2025, the Fire Department made its final scheduled principal payment, and the loan was paid in full. The outstanding balance as of December 31, 2025, was \$0.

Changes in Long-Term Debt

A summary of changes in long-term debt for the year ended December 31, 2025, is as follows:

	Balance 12/31/2024	Additions	Payments	Balance 12/31/2025
The Cottonport Bank	<u>\$ 18,294</u>	<u>\$ -</u>	<u>\$ (18,294)</u>	<u>\$ -</u>

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 6 - CAPITAL ASSETS

A summary of changes in general fixed assets for the year ended December 31, 2025, is as follows:

	Balance 12/31/2024	Additions	Deletions	Balance 12/31/2025
Land	\$ 50,000	\$ -	\$ -	\$ 50,000
Buildings & Improvements	336,763	-	-	336,763
Machinery and Equipment	<u>1,077,032</u>	<u>25,896</u>	<u>(62,235)</u>	<u>1,040,693</u>
Total Capital Assets	<u>1,463,795</u>	<u>25,896</u>	<u>(62,235)</u>	<u>1,427,456</u>
Accumulated Depreciation	<u>(1,030,662)</u>	<u>(33,579)</u>	<u>(62,235)</u>	<u>(1,002,006)</u>
Total Capital Assets	<u>\$ 433,133</u>	<u>\$ (7,683)</u>	<u>\$ -</u>	<u>\$ 425,450</u>

During 2025, a 2008 Ford F550 Fire Rescue Unit, including attached equipment, was declared a total loss in an accident unrelated to the train derailment described in Note 12. The apparatus was fully depreciated at the time of loss. The Fire Department received insurance proceeds of \$75,000 in cash and recorded a receivable of \$3,859 for an additional payment related to the vehicle's contents (see Note 4), resulting in a gain on disposal of \$78,859, which is reported as a separate line on the Statement of Activities

NOTE 7 - LITIGATION AND CONTINGENCIES

At December 31, 2025, the Moreauville Volunteer Fire Department, Inc. is not involved in any litigation that would materially affect the financial statements.

NOTE 8 - SIGNIFICANT CONCENTRATIONS

The Fire Department relies significantly on ad valorem taxes, which comprised approximately 62% of total contributions and other income for the year ended December 31, 2025. The Fire Department also received two significant, nonrecurring items during 2025 that are not expected to recur – a gain on disposal of property and equipment and program service revenue related to a train derailment (see Notes 6).

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 9 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Fire Department monitors its liquidity to ensure resources are available for general expenditures. The following reflects the Fire Department's financial assets available for general expenditures within one year of December 31, 2025:

Financial assets available within one year:

Cash	\$ 246,670
Taxes Receivable	27,145
Total financial assets available to meet cash needs for general expenditures within one year	<u>\$ 273,815</u>

NOTE 10 - RELATED PARTY TRANSACTIONS

During 2025, the Fire Department purchased \$2,586 of building repair materials from a business owned by Robert Lemoine, a Board member, all occurring after he transitioned from Fire Chief to Board member effective July 1, 2025. Competitive pricing was obtained for these purchases, and Robert Lemoine's business offered the lowest price; the purchases were not authorized or approved by Robert Lemoine.

No other transactions were identified between the Fire Department and any related party, or any business associated with a related party, during the year ended December 31, 2025.

MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 11 – OFFICERS AND BOARD MEMBERS

Robert Lemoine served as Fire Chief and Sandra Lemoine served as Secretary/Treasurer through June 30, 2025. Effective July 1, 2025, Scott Lemoine became Fire Chief and Emily Dupuis became Treasurer. The Board as of December 31, 2025 is as follows:

Name	Position	Address
Thomas Laborde	President/CEO	P O Box 100, Hamburg, LA 71339
Justin Coco	Vice President	634 MP Cutoff Rd, Moreauville, LA 71355
Scott Lemoine	Chief, COO	111 Beridon Street, Moreauville, LA 71355
Emily Dupuis	Secretary/CFO	304 Dufour St, Moreauville, LA 71355
Tiffany Blanchard	Board Secretary	883 S Bayou des Glaise Rd, Cottonport, LA 71327
John Lemoine	Asst Chief	244 Dufour St, Moreauville, LA 71355
Robert Lemoine	Board Member	897 S Bayou des Glaise Rd, Cottonport, LA 71327
Steve Mayeux	Board Member	P O Box 800, Hamburg, LA 71339
Darrell Augustine	Board Member	301 Couvillion St, Moreauville, LA 71355

NOTE 12 - SUBSEQUENT EVENTS

In June 2026, Avoyelles Parish, including the Village of Moreauville, experienced significant flooding as a result of Tropical Storm Arthur. A state of emergency was declared, and the Fire Department's facility served as a staging location for disaster relief efforts. Per management, the flooding did not result in a direct financial impact to the Fire Department, and no insurance or FEMA proceeds are anticipated as of the date of this report. No adjustment to the financial statements has been made as a result of this event.

Subsequent events have been evaluated through September 4, 2026, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

**MOREAUVILLE VOLUNTER FIRE DEPARTMENT, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
For the year ended December 31, 2025**

Agency Heads: Robert Lemoine, Fire Chief (through June 30, 2025), and Scott Lemoine, Fire Chief (effective July 1, 2025)

In compliance with Louisiana Revised Statute (R.S.) 24:513(A)(3), the Moreauville Volunteer Fire Department, Inc. reports that no compensation, benefits, reimbursements, or other payments were made to either individual serving as agency head during the fiscal year ended December 31, 2025.

Agency Head: Robert Lemoine, Fire Chief (through June 30, 2025)

Salary	\$0
Benefits:	0
Insurance	0
Retirement	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Telephone	0
Professional dues	0
Special meals	0
	\$0

See independent accountants' review report

**MOREAUVILLE VOLUNTER FIRE DEPARTMENT, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
For the year ended December 31, 2025 (Continued)**

Agency Head: Scott Lemoine, Fire Chief (effective July 1, 2025)

Salary	\$0
Benefits:	0
Insurance	0
Retirement	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Telephone	0
Professional dues	0
Special meals	0
	\$0

See independent accountants' review report

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

Board of Directors and
Louisiana Legislative Auditor
Moreauville Volunteer Fire Department, Inc.
Moreauville, Louisiana

We have performed the procedures enumerated below on the Moreauville Volunteer Fire Department, Inc.'s (a nonprofit organization) (the "Department") compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Department's management is responsible for its financial records and compliance with applicable laws and regulations.

The Department has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Department's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

The Department represented that they received no state or local government grant awards during the fiscal year ended December 31, 2025.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

The Department represented that they received no state or local government grant awards during the fiscal year ended December 31, 2025.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

The Department represented that they received no state or local government grant awards during the fiscal year ended December 31, 2025.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

The Department represented that they received no state or local government grant awards during the fiscal year ended December 31, 2025.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

The Department represented that they received no state or local government grant award during the fiscal year ended December 31, 2025.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

The Department represented that they received no state or local government grant awards during the fiscal year ended December 31, 2025.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

The Department represented that they received no state or local government grant award during the fiscal year ended December 31, 2025.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

The Department was not subject to the open meetings law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The Department represented that they received no state or local government grant award during the fiscal year ended December 31, 2025.

State Audit Law

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

The Department's report was submitted to the Legislative Auditor before the extended due date of September 30, 2026.

11. 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 Department's management represented that the Department did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

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

The Department did not have any prior year recommendations and/or comments.

We were engaged by the Agency to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Department's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we

performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely to describe the scope of testing performed on the Department'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.

Ducote & Company

Certified Public Accountants

Marksville, Louisiana

September 4, 2026

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

August 19, 2026

Ducote & Company, CPAs
PO Box 309
Marksville, LA 71351

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025 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.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐ N/A ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes ☒ No ☐ N/A ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐ N/A ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐ N/A ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes ☐ No ☐ N/A ☒

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes ☒ No ☐ N/A ☐

Reporting

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 ☒

Prior-Year Comments

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

Yes ☐ No ☐ N/A ☒

General

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

Yes ☒ No ☐ N/A ☐

We acknowledge that we are responsible for determining that 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.

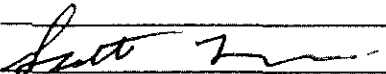
Yes ☒ No ☐ N/A ☐

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 [X] No [] N/A []

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

_____	Secretary	_____	Date
	Treasurer		Date
_____	President		Date

Aug. 2.26.