
FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(PROVIDED BY ASSUMPTION PARISH POLICE JURY)

FINANCIAL REPORT

DECEMBER 31, 2025

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Commissioners of
Labadieville Volunteer Fire Department
Labadieville, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the general fund of the Labadieville Volunteer Fire Department (the "Fire Department"), as of and for the year ended December 31, 2025, and the related notes to the financial statement, which collectively comprise the Fire Department's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management. 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.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Labadieville Volunteer Fire Department, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison schedule on pages 3-8 and 23-24, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and we do not express an opinion on such information.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head included on page 25 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, relates directly 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.

Diez, Dupuy & Ruiz

August 28, 2026
Gonzales, Louisiana

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MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2025

The purpose of management's discussion and analysis (MD&A) is to help readers understand what the financial statements and notes in this financial report say about the Fire Department's financial health and why it changed since last year. It contains information drawn from those other parts of the report, accompanied by explanations informed by the finance staff's knowledge of the Fire Department's finances. If you have questions about this report or require further information, contact the Board President at tгнаquin@gmail.com or 985-637-8593.

OVERVIEW OF THE FINANCIAL STATEMENTS

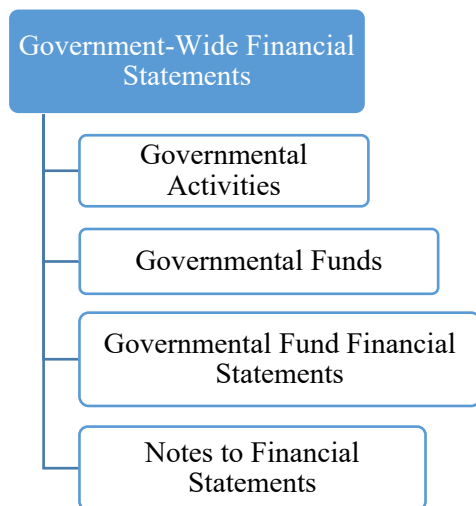
The Fire Department's financial report contains basic financial statements. Those financial statements present the Fire Department's finances at both an overall and a detailed level. The *government-wide financial statements* cover all the Fire Department's governmental activities. (See the diagram in Figure A-1.)

- Governmental activities comprise the Fire Department's most basic functions, such as public safety – fire protection. Governmental activities primarily are financed by the fire protection grant, fire insurance rebate and interest income.

The remaining basic financial statements present the Fire Department's finances in greater detail. As their name implies, the *fund financial statements* disaggregate financial information by separate funds to report on the specific purposes for which resources are used or for which they are restricted. The Fire Department reports one type of fund:

Governmental fund financial statements report all of the governmental activities. The General Fund is the Fire Department's only governmental fund.

Figure A-1 Contents of the Fire Department's Basic Financial Statements



The next section of this financial report contains notes to financial statements, which delve deeper into the Fire Department's finances as reported in the financial statements. The information in the notes is as important to understanding the Fire Department's finances as the information in the financial statements. The Fire Department uses notes to (1) present information in greater detail than is possible within the financial statements themselves, (2) explain the nature of amounts reported in the financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the financial statements (such as contingencies).

**FIRE PROTECTION GRANT OF
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**MANAGEMENT’S DISCUSSION AND ANALYSIS
December 31, 2025**

TYPES OF INFORMATION IN THE FINANCIAL STATEMENTS

All of the Fire Department’s financial statements, except for the governmental fund financial statements, use the *economic resources measurement focus* and *accrual basis of accounting*. (See Figure A-2.) In other words, they comprehensively report all types of financial statement elements:

- Assets—resources the Fire Department controls, from short-term assets like cash to long-term assets like land
- Liabilities—amounts the Fire Department owes, from short-term liabilities such as salaries payable to long term liabilities such as outstanding leases and net amounts owed to employees for pensions and other post-employment benefits
- Revenues and expenses—inflows and outflows of economic resources, respectively, related to the current year.

Governmental fund financial statements use the current financial resources measurement focus and modified accrual basis of accounting to report on the sources, uses, and balances of current financial resources. The governmental funds do not report nonfinancial assets, such as capital assets, or certain other long-term items, but they do report the flows of current financial resources related to those long-term items; for example, the proceeds from selling equipment, as well as principal and interest payments on leases.

Figure A-2. Types of Information Reported in the Fire Department’s Financial Statements

	Financial Statements	
	Government-wide Statements	Governmental Fund
Types of assets and liabilities	All assets and liabilities, both financial and nonfinancial, short term and long term	Only current financial resources, such as cash, taxes receivable, and accounts payable
Types of revenues/additions	All types of revenues/additions that flow into the government during the year that relate to that year, regardless of when cash is received.	Only revenues that are measurable and available to finance expenditures of that year
Types of expenses/deductions/expenditures	All types of expenses/deductions that flow out of the government during the year that relate to that year, regardless of when cash is paid	Only expenditures for which the related governmental fund liability is incurred in that year

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**MANAGEMENT’S DISCUSSION AND ANALYSIS
December 31, 2025**

TYPES OF INFORMATION IN THE FINANCIAL STATEMENTS (continued)

More detail about the measurement focus and basis of accounting can be found in the first note to financial statements, the summary of significant accounting policies, beginning on page 15.

ANALYSIS OF THE FIRE DEPARTMENT’S FINANCES

**Table A-1
STATEMENT OF NET POSITION**

	Governmental Activities		Total Percentage Change
	2025	2024	2025-2024
Due from other governments	\$ 563,908	\$ 475,885	18.5%
Capital assets, net	383,617	466,727	(17.8%)
Total Assets	947,525	942,612	0.5%
Liabilities	-	57,291	(100.0%)
Total Liabilities	-	57,291	(100.0%)
Net position			
Net investment in capital assets	383,617	466,727	(17.8%)
Unrestricted	563,908	418,594	34.7%
Total Net Position	\$ 947,525	\$ 885,321	7.0%

Table A-1 shows that as of December 31, 2025, the Fire Department’s net position – assets minus liabilities were \$947,525, an increase of \$62,204 or 7.0 percent compared with 2024. This increase is primarily due to a \$145,314 or 34.7 percent increase in unrestricted net position. Most of the increase in net position was the result of the financial performance of the governmental activities. The following sections of MD&A analyze the finances of the governmental activities.

Governmental activities

Table A-2 shows that revenues continued to exceed expenses in the current year, resulting in an increase in net position. The total net position of the Fire Department’s governmental activities was \$947,525, an increase of \$62,204 or 7.0 percent from 2024. The increase in the fire protection grant revenues received in the current year was the primary factor that contributed to this increase in the net position.

**FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(PROVIDED BY ASSUMPTION PARISH POLICE JURY)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2025**

**Table A-2
SUMMARY OF CHANGES IN NET POSITION**

	Governmental Activities		Total Percentage Change
	2025	2024	2025-2024
Revenues			
Program revenues:			
Fire protection grant	\$ 218,041	\$ 172,645	26.3%
General revenues:			
Fire insurance rebate	27,536	26,685	3.2%
Interest	19,458	13,379	45.4%
Miscellaneous – insurance proceeds	-	167,742	(100.0%)
Total revenues	265,035	380,451	(30.3%)
Expenses			
General government – public safety	202,831	202,176	0.3%
Total expenses	202,831	202,176	0.3%
Change in net position	62,204	178,275	(65.1%)
Net position – beginning of year	885,321	707,046	25.2%
Net position – end of year	\$ 947,525	\$ 885,321	7.0%

Figure A-3. Governmental Activities Revenues by Source

Source of Revenues	2025	Percentage Of Total Revenues
Fire protection grant	\$ 218,041	82.3%
Fire insurance rebate	27,536	10.4%
Interest	19,458	7.3%
Total	\$ 265,035	100.0%

Growth in intergovernmental grant revenues

There was one notable increase in 2025 in the operating grants and contributions. Operating grants, which account for 82.3 percent of overall revenues for governmental activities, increased \$45,396 or 26.3% in 2025 compared to 2024. The fire protection grant is based on ad valorem taxes collected for the fire district. The increase was attributed to the increase in the total assessed values for property in Assumption Parish compared to prior year.

**FIRE PROTECTION GRANT OF
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**MANAGEMENT’S DISCUSSION AND ANALYSIS
December 31, 2025**

Expenses

While the revenues increased in the current year, the Fire Department was able to maintain a consistent level spending. Governmental activities expenses rose \$655 or 0.3% percent overall.

Governmental funds

The Fire Department reports one major fund in the governmental fund financial statements, the General Fund. Most of the discussion regarding governmental activities is equally applicable to the finances of the governmental fund. However, certain factors that are relevant to the Fire Department’s current financial health are more apparent in the fund financial statements than in the government-wide financial statements. There were significant changes in the General Fund. The General Fund is shown in Table A-3 and is discussed in more detail below.

**Table A-3
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	General Fund	
	2025	2024
Total Revenues	\$ 265,035	\$ 380,451
Total Expenditures	119,721	297,464
Change in fund balance	145,314	82,987
Fund balance – beginning of period	418,594	335,607
Fund balance – end of period	<u>\$ 563,908</u>	<u>\$ 418,594</u>

Fund balances represent the financial standing of a governmental fund as of the end of the fiscal year from a short-term perspective.

General fund

The fund balance of the Fire Department’s General Fund increased by 34.7 percent. This increase in fund balance is attributable to the increase in fire protection grant revenues as previously noted. The significant change in revenues and expenditures from Table A-3 above is that the Fire Department received insurance proceeds in 2024 to rebuild a fire station damaged by a storm. Insurance proceeds of approximately \$167,000 was used to rebuild the new station a cost of approximately \$185,000. No such activity occurred in 2025.

Significant capital asset and long-term financing activity

The discussion thus far has only touched upon certain significant transactions and events during 2025 with respect to capital assets and long-term debt. Overall, the carrying value of capital assets—original cost minus accumulated depreciation—decreased 17.8 percent over 2024. The decrease is attributed to the asset acquisitions in 2025 of \$6,250 with \$89,360 of depreciation expense.

As of December 31, 2025 and 2024, the Fire Department did not have any outstanding debt.

FIRE PROTECTION GRANT OF
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MANAGEMENT’S DISCUSSION AND ANALYSIS
December 31, 2025

Currently known facts, decisions, or conditions

LVFD The fire protection grant has the most impact on the Fire Department’s finances and drives management’s decisions on the budget and operations throughout the year.

Fire Protection Contract

The fire protection contract between Assumption Parish Police Jury and the Labadieville Volunteer Fire Department is a one-year contract that expires on December 31 each year. In December 2025, the Assumption Parish Police Jury approved to renew the Fire Protection Contract for the 2026 year.

Amendments to the City budget

The Fire Department made one amendment to the operating budget primarily to increase expenditures related to increases in insurance cost as well as increases to budgeted amounts for small equipment, parts and supplies.

Adoption of the Fire Department’s budget

In December 2025, the Fire Department adopted its operating budget for the fiscal year ending December 31, 2026 with the expectations that the fire protection grant for 2026 would be renewed. The 2026 budget was prepared consistent with the current fiscal year.

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Labadieville, Louisiana

STATEMENT OF NET POSITION
DECEMBER 31, 2025

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Due from other governments	\$ 563,908
Depreciable capital assets, net	383,617
Total Assets	<u>\$ 947,525</u>
<u>LIABILITIES</u>	
Accrued liabilities	<u>\$ -</u>
Total Liabilities	<u>-</u>
<u>NET POSITION</u>	
Net investments in capital assets	383,617
Unrestricted	563,908
Total Net Position	<u>947,525</u>
Total Liabilities and Net Position	<u>\$ 947,525</u>

See accompanying notes and independent accountants' review report.

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Labadieville, Louisiana

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
Governmental activities:				
Public Safety	\$ 202,831	\$ -	\$ 218,041	\$ 15,210
Total governmental activities	<u>\$ 202,831</u>	<u>\$ -</u>	<u>\$ 218,041</u>	<u>15,210</u>
General Revenues:				
Fire insurance rebate				27,536
Interest				<u>19,458</u>
Total general revenues				<u>46,994</u>
Change in net position				62,204
Net Position - January 1, 2025				<u>885,321</u>
Net Position - December 31, 2025				<u>\$ 947,525</u>

See accompanying notes and independent accountants' review report.

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Labadieville, Louisiana

GENERAL FUND
BALANCE SHEET
DECEMBER 31, 2025

ASSETS

Due from other governments	\$ 563,908
Total Assets	<u>\$ 563,908</u>

LIABILITIES

Accrued liabilities	\$ -
Total Liabilities	<u>-</u>

FUND BALANCE

Unassigned	<u>563,908</u>
Total Fund Balance	<u>563,908</u>
Total Liabilities and Fund Balance	<u>\$ 563,908</u>

See accompanying notes and independent accountants' review report.

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Labadieville, Louisiana

RECONCILIATION OF THE GENERAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025

Total fund balance - General Fund	\$ 563,908
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the General Fund.

Cost of capital assets at December 31, 2025	2,006,657	
Less: Accumulated depreciation as of December 31, 2025	<u>(1,623,040)</u>	<u>383,617</u>

Total net position - Governmental Activities	<u><u>\$ 947,525</u></u>
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See accompanying notes and independent accountants' review report.

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Labadieville, Louisiana

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2025

REVENUES

Intergovernmental:	
Fire protection grant	\$ 218,041
Fire insurance rebate	27,536
Interest	19,458
Total revenues	<u>265,035</u>

EXPENDITURES

Current:	
Public Safety	113,471
Capital Outlay	6,250
Total expenditures	<u>119,721</u>

CHANGE IN FUND BALANCE	<u>145,314</u>
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FUND BALANCE

Beginning of year	<u>418,594</u>
End of year	<u>\$ 563,908</u>

See accompanying notes and independent accountants' review report.

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Labadieville, Louisiana

RECONCILIATION OF THE GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

Net change in fund balance - General Fund	\$ 145,314
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The change in net position reported for governmental activities in the statement of activities is different because:

The General Fund reports capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

The cost of capital assets recorded in the current period is	6,250
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Depreciation expense on capital assets is reported in the government-wide financial statements, but does not require the use of current financial resources and is not reported in the fund financial statements.

Current year depreciation expense is	<u>(89,360)</u>
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Change in net position - Governmental Activities	<u><u>\$ 62,204</u></u>
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See accompanying notes and independent accountants' review report.

**FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(PROVIDED BY ASSUMPTION PARISH POLICE JURY)**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

On April 18, 1991, the Consolidated Fire Protection District of the Assumption Parish Police Jury (Police Jury) entered into a grant agreement with Labadieville Volunteer Fire Department (the "Fire Department"). The fire protection grant was for the purpose of acquiring, maintaining, and operating buildings, machines, water tanks, water hydrants, water lines and any other things necessary to provide proper fire prevention and control of the property within the boundaries of the Fire Department. There is an annual contract renewal that becomes effective in January of each year.

The Fire Department is a privately created quasi-public corporation that is subject to the grant provisions of its funding agency. The board members are not appointed by the Police Jury. The Fire Department is fiscally dependent on the Police Jury, but the nature and significance of their relationship is not such that their exclusion would render the Police Jury's financial statements incomplete. Therefore, the Fire Department is a separate special purpose government.

The accompanying financial statements present information only on the funds maintained by the Fire Department and do not present information on the Police Jury, the general government services provided by that governmental unit, and other governmental units that comprise the Police Jury's reporting entity.

The Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards Section 2100, established criteria for determining which component units should be considered part of the Labadieville Volunteer Fire Department for financial reporting purposes. The basis criterion for including a potential unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Fire Department to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Fire Department
2. Organizations for which the Fire Department does not appoint a voting majority but are fiscally dependent on the Fire Department.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Fire Department has determined that there are no component units.

The accounting and reporting policies of the Fire Department conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

**FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(PROVIDED BY ASSUMPTION PARISH POLICE JURY)**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through intergovernmental revenues and charges for services.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Fire Department's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes are presented as general revenues.

Fund Accounting

The Fire Department uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The Fire Department maintains only one fund, classified as a governmental fund. The governmental fund accounts for the Fire Department's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. The governmental fund of the Fire Department is described below:

1. General Fund - the General Fund, as provided by Louisiana Revised Statute 47:1906, is the principal fund of the Fire Department and accounts for the operation of the Fire Department.

Basis of Accounting / Measurement Focus

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

Accrual Basis – Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Fire Department as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

**FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
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NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting / Measurement Focus (continued)

Modified Accrual Basis – Fund Financial Statements (FFS)

Non-exchange transactions in which the Fire Department receives value without directly giving value in return includes grants and donations. Grants are recognized in the fiscal year when all eligibility requirements are met, subject to availability criteria. Eligibility requirements include time requirements, which specify the year when resources can be used. The availability period for these grants is twelve months.

Interest earnings on time deposits are recorded when the time deposits have matured, and interest is available. All other revenues are recognized in the period in which they are received. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and the judgments and compensated absences, if any, are recorded as expenditures when paid with expendable available financial resources.

Compliance with Louisiana Laws

The annual grant with the Consolidated Fire Protection District of the Assumption Parish Police Jury requires the Fire Department to comply with all state and local laws of Louisiana.

Budgets

The Fire Department adopts an annual budget for the General Fund based on anticipated revenues consistent with the budgetary basis accounting for internal use and compliance with the annual grant contract with Assumption Parish Police Jury. The budgetary basis is essentially the modified accrual basis described above excluding transactions resulting from obligations paid on behalf of the Fire Department by another agency and contributed services. Annual appropriations of funds are not made. Budgetary accounts are not integrated in the formal accounting system.

The Fire Department follows these procedures in establishing the budgetary data reflected in these financial statements:

- A proposed budget is prepared and presented to the Board of Commissioners prior to the beginning of each fiscal year.
- The budget is approved by the Board of Commissioners prior to the commencement of the fiscal year for which the budget is being adopted and then submitted to the Assumption Parish Police Jury.
- Budgetary amendments involving increases in expenditures resulting from revenues exceeding amounts estimated require approval from the Board of Commissioners.

**FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(PROVIDED BY ASSUMPTION PARISH POLICE JURY)**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets (continued)

- All budgetary appropriations lapse at the end of each fiscal year.
- Louisiana R.S. 39:1310 requires budgets to be amended when revenue collections plus projected revenue collections for the remainder of a year, within a fund, are failing to meet estimated annual budgeted revenues by five percent or more or expenditures plus projected expenditures for the remainder of the year, within a fund, are exceeding estimated budgeted expenditures by five percent or more.

The level of budgetary control is total appropriations. Budgeted amounts are as approved, or as amended by the Board of Commissioners.

Cash and Cash Equivalents

The Fire Department considers all highly liquid investments with a maturity of three months or less at the date of acquisition to be cash equivalents.

For reporting purposes, cash and cash equivalents include demand deposit accounts and interest-bearing demand deposit accounts. Under Louisiana Revised Statutes 39:1271 and 33:2955, the Fire Department may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, and time certificates of deposit with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Capital Assets

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 40 years.

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LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(PROVIDED BY ASSUMPTION PARISH POLICE JURY)**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Equity

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

Net investment in capital assets – Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

Unrestricted net position – All other net position that does not meet the definitions of the first two components.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Fire Department or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Fire Department's highest level of decision-making authority.

Assigned – represents balances that are constrained by the Fire Department's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenses are incurred for the purposes for which both restricted and unrestricted amounts are available, the Fire Department will reduce restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, the Fire Department will reduce committed amounts first, followed by assigned amounts, and then unassigned amounts.

**FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(PROVIDED BY ASSUMPTION PARISH POLICE JURY)**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

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

Current Year Adoption of New Accounting Standard

Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of governmental financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The implementation of this standard has no effect on the Fire Department's financial statements as of December 31, 2025.

Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Management's Discussion and Analysis section and budgetary comparison schedule have been revised as a result of the implementation of this standard as of December 31, 2025.

Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. See Capital Asset footnote 5 for changes made as a result of implementing this standard as of December 31, 2025.

Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available to be issued, August 28, 2026, and determined that there were no events that require disclosure.

No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(PROVIDED BY ASSUMPTION PARISH POLICE JURY)

NOTES TO FINANCIAL STATEMENTS

2. DUE FROM OTHER GOVERNMENTS

At December 31, 2025, the Fire Department has cash and cash equivalents and investments being held in the account of the Assumption Parish Police Jury (book balances) totaling \$563,908 as follows:

Cash and cash equivalents	\$ 61,169
Investments	<u>502,739</u>
Total	<u>\$ 563,908</u>

These funds are held in the Assumption Parish Police Jury's checking and investment accounts. These deposits are stated at cost, which approximates market. Under state laws, 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 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. The Police Jury's funds are secured by federal deposit insurance and pledged securities.

Custodial credit risk is the risk that in the event of a financial institution failure, the Department's deposits may not be returned to them. To mitigate this risk, the state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution.

3. GRANT FROM GOVERNMENT AGENCY

For the year ended December 31, 2025, the Fire Department received an operating grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury in the amount of \$218,041 to provide fire protection to the public within a designated area of the parish as defined in an agreement. This agreement is funded through an ad valorem tax that has been levied for the Consolidated Fire Protection District.

Additionally, \$27,536 was received from the Assumption Parish Police Jury for the fire insurance rebate as of December 31, 2025.

4. LITIGATION

The Fire Department is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; and natural disasters for which the Fire Department carries commercial insurance. The Fire Department is not aware of any pending claims at December 31, 2025.

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(PROVIDED BY ASSUMPTION PARISH POLICE JURY)

NOTES TO FINANCIAL STATEMENTS

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2015, are as follows:

	Primary Government			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets being depreciated:				
Buildings	\$ 642,899	\$ -	\$-	\$ 642,899
Vehicles	1,235,371	-	-	1,235,371
Firefighting equipment	122,137	6,250	-	128,387
Total capital assets being depreciated:	<u>2,000,407</u>	<u>6,250</u>	<u>-</u>	<u>2,006,657</u>
Less accumulated depreciation for:				
Buildings	(284,218)	(16,237)	-	(300,455)
Vehicles	(1,128,723)	(71,100)	-	(1,199,823)
Firefighting equipment	(120,739)	(2,023)	-	(122,762)
Total accumulated depreciation	<u>(1,533,680)</u>	<u>(89,360)</u>	<u>-</u>	<u>(1,623,040)</u>
Governmental activities capital assets, net	<u>\$ 466,727</u>	<u>\$ (83,110)</u>	<u>\$-</u>	<u>\$ 383,617</u>

For the year ended December 31, 2015, depreciation expense was \$89,360.

LABADIEVILLE VOLUNTEER FIRE DEPARTMENT

REQUIRED SUPPLMENATRY INFORMATION

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Labadieville, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Variance with</u> <u>Original Budget -</u> <u>over (under)</u> <u>Final Budget</u>	<u>Actual Amounts</u> <u>Budgetary</u> <u>(and GAAP)</u> <u>Basis</u>	<u>Variance with</u> <u>Final Budget -</u> <u>over (under)</u> <u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
<u>BUDGETARY REVENUES</u>					
Intergovernmental:					
Fire protection grant	\$ 149,304	\$ 201,541	\$ 52,237	\$ 218,041	\$ 16,500
Fire insurance rebate	26,685	27,536	851	27,536	-
Interest	14,181	12,336	(1,845)	19,458	7,122
Insurance proceeds	167,742	167,742	-	-	(167,742)
Total budgetary revenues	<u>357,912</u>	<u>409,155</u>	<u>51,243</u>	<u>265,035</u>	<u>(144,120)</u>
<u>BUDGETARY EXPENDITURES</u>					
Current:					
Public Safety	102,000	112,415	10,415	113,471	1,056
Capital Outlay	<u>128,000</u>	<u>151,132</u>	<u>23,132</u>	<u>6,250</u>	<u>(157,382)</u>
Total budgetary expenditures	<u>230,000</u>	<u>263,547</u>	<u>33,547</u>	<u>119,721</u>	<u>(156,326)</u>
Budgetary excess of revenues over expenditures	<u>127,912</u>	<u>145,608</u>	<u>17,696</u>	<u>145,314</u>	<u>12,206</u>
Budgetary fund balance - beginning of year	418,594	418,594	-	418,594	-
Budgetary fund balance - end of year	<u>\$ 546,506</u>	<u>\$ 564,202</u>	<u>\$ 17,696</u>	<u>563,908</u>	<u>\$ 12,206</u>
<u>RECONCILIATION TO GAAP BASIS</u>					
To fund balance GAAP basis				<u>\$ 563,908</u>	

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Labadieville, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2025

Note A - Actual Budget Results

General Fund
over (under)

BUDGETARY REVENUES

Difference - original budget to final budget:

The original budget was amended to reflect the increase in revenues for the fire protection grant primarily due to the increase in assessed value of property taxes of which the grant revenues are derived from.

\$ 52,237

Difference - final budget to actual:

The Fire Department uses an estimated base value of actual ad valorem tax revenues for budget purposes. The increase in revenues for the fire protection grant is due to actual ad valorem tax collections allocated to each of the fire departments in the parish's fire district.

16,500

Actual amounts of interest revenue exceeded budgeted amounts as a result of higher earnings than expectations used to prepare the budget.

7,122

Actual amounts for insurance proceeds were less than budgeted amounts due to the proceeds being recognized in the prior year. The budget was not amended to remove this item from the current year.

(167,742)

BUDGETARY EXPENDITURES

Difference - original budget to final budget:

The original budget for public safety expenditures were amended for increases in actual equipment and parts and supplies needed during the year.

\$ 10,415

The original budget for capital outlay expenditures were amended for increases in actual cost of new fire station constructed.

23,132

Difference - final budget to actual:

Actual amounts capital outlay were less than budgeted amounts due to the cost of the new station was recognized in the prior year. The budget was not amended to remove this item from the current year.

(157,382)

LABADIEVILLE VOLUNTEER FIRE DEPARTMENT

SUPPLMENTARY INFORMATION

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Labadieville, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2025

AGENCY HEAD: Brian Gros, Fire Chief

<u>Purpose</u>	<u>2025</u>
Salary	\$ -
Benefits	-
Travel	-
Reimbursements	-
	<u>\$ -</u>

**FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(PROVIDED BY ASSUMPTION PARISH POLICE JURY)**

**SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2025**

FINDINGS – NONCOMPLIANCE WITH STATE LAWS AND REGULATIONS

2025-001 Financial Statements Issued After Due Date

Criteria: State law requires the Fire Department to submit to the Louisiana Legislative Auditor reviewed financial statements within six months of year end or June 30, 2026.

Condition: The review report was submitted after the statutory due date.

Cause: The Fire Department's Revenues exceeded the threshold requiring a review/attestation engagement which is an increase in the level of service from the compilation engagement originally submitted.

Effect: The Fire Department is not in compliance with Louisiana Revised Statute 24:513.

Recommendation: The Fire Department will submit a review/attestation engagement Louisiana Legislative Auditor.

Management's Response: The Fire Department concurs with the finding and ensures that the required review/attestation engagements will be submitted timely for the future fiscal years.

2025-002 Budget Law

Criteria: The Fire Department's Fire Protection Contract requires that they comply with all state and local laws of Louisiana. R.S. 39:1311 provides that the governing authority to amend the budget when total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more.

Condition: Actual revenues related to insurance proceeds in the General Fund were recognized in the previous year causing an unfavorable variance of 35.2% to the final budgeted amounts.

Cause: The budget was not amended when the actual revenues failed to meet budgeted revenues by more than 5%.

Effect: The Fire Department does appear to be in compliance with Louisiana budget laws.

Recommendation: The Fire Department should monitor budgets on a continual basis and amend the budgets appropriately in accordance with the statute.

Management's corrective action plan: Management agrees with the finding. The unfavorable variance identified was directly attributable to insurance proceeds from prior year's budget. The Fire Department will timely amend the budget in accordance with Louisiana budget law when it becomes evident that revenues, expenditures and other sources fail to meet budgeted amounts by five percent or more.

FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(PROVIDED BY ASSUMPTION PARISH POLICE JURY)

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2025

FINDINGS – NONCOMPLIANCE WITH STATE LAWS AND REGULATIONS

None.



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of Labadieville Volunteer Fire Department and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the Labadieville Volunteer Fire Department's (the "Fire 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 Fire Department's management is responsible for its financial records and compliance with applicable laws and regulations.

The Fire 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 Fire 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. This 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 Fire Department's management.

The Fire Department operated under one contract for the fiscal year from the Consolidated Fire Protection District of the Assumption Parish Police Jury. No exceptions were noted as a result of performing this procedure.

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.

Six disbursements were selected from the Consolidated Fire Protection District of the Assumption Parish Police Jury administered during the fiscal year.

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.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation obtained.

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

Each of the selected disbursements were coded to the correct fund and general ledger account.

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

Each of the selected disbursements were approved in accordance with the Fire Departments policies and procedures.

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.

Not applicable.

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 Fire Department's financial records; and report whether the amounts in the close-out reports agree with the Fire Department's financial records.

Not applicable.

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 Fire Department's management represented that the agendas were posted to the door of the fire station for each meeting during the fiscal year. No exceptions noted.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Fire Department 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 Fire Department is required to submit an annual budget to Assumption Parish Police Jury prior to approval of the Fire Protection Contract. Management represented that an annual budget was submitted as required. No exceptions were noted as a result of performing this procedure.

State Audit Law

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

The Fire Department's report for the December 31, 2025 was not submitted to the Legislative Auditor before the statutory due date of June 30, 2026.

Management's Response: The Fire Department concurs with the finding and ensures that the required review/attestation engagements will be submitted timely for the future fiscal years.

11. Inquire of management and report whether the Fire Department 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 Fire Department was not in compliance with R.S. 24:513 (the audit law).

The Fire Department's management represented that the Fire 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.

Not applicable.

We were engaged by the Fire Department 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 Fire 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 Fire 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 Fire 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.

Diez, Dupuy + Ruiz

Gonzales, Louisiana
August 28, 2026

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

8-5-24 (Date Transmitted)

Diez, Dupuy & Ruiz LLC (CPA Firm Name)

1124 S Burnside Ave; Suite 300A (CPA Firm Address)

Gonzales, LA 70737 (City, State Zip)

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 []

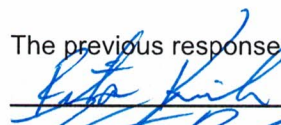
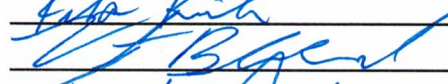
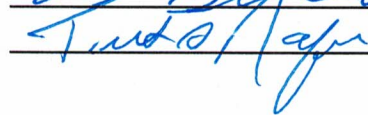
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose 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 [☒] No [☐] N/A [☐]

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

	Secretary	<u>8.5.26</u>	Date
	Treasurer	<u>8-5-26</u>	Date
	President	<u>8-5-26</u>	Date