

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 8  
FRENCH SETTLEMENT, LOUISIANA**

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**ANNUAL FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2025



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

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*A Professional Accounting Corporation*

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**Livingston Parish Fire Protection District No. 8**  
**French Settlement, Louisiana**  
Table of Contents  
As of and for the Year Ended December 31, 2025

	<u>Statement</u>	<u>Schedule</u>	<u>Page</u>
Independent Accountant's Review Report	-	-	1
Basic Financial Statements:			
Government-Wide Financial Statements:			
Statement of Net Position	A	-	4
Statement of Activities	B	-	5
Fund Financial Statements:			
Governmental Fund Balance Sheet	C	-	7
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position	D	-	8
Statement of Governmental Fund Revenues, Expenditures, and Change in Fund Balance	E	-	9
Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Change in Fund Balance to the Government-Wide Statement of Activities	F	-	10
Notes to the Financial Statements	-	-	11
Required Supplemental Information (Part II):			
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	-	1	24
Other Supplemental Information:			
Schedule of Compensation, Benefits and Other Payments to Agency Head	-	2	26
Independent Accountant's Report on Applying Agreed-Upon Procedures	-	-	28
Louisiana Attestation Questionnaire	-	-	32

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

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

To the Board of Commissioners  
Livingston Parish Fire Protection District No. 8  
French Settlement, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the general fund of Livingston Parish Fire Protection District No. 8, a component unit of the Livingston Parish Council, as of and for the year ended December 31, 2025 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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

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

### **Accountant's Responsibility**

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

### **Accountant's Conclusion**

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

## **Other Matter Paragraph(s)**

### Supplementary Information

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

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

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

Respectfully submitted,

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
February 26, 2026

# Basic Financial Statements

## Government – Wide Financial Statements

**Livingston Parish Fire Protection District No. 8  
French Settlement, Louisiana**

**Statement A**

**Statement of Net Position  
December 31, 2025**

	<u>Governmental Activities</u>
<b>Assets</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 395,945
Ad Valorem Taxes Receivable, Net	268,705
Prepaid Insurance	<u>22,496</u>
Total Current Assets	<u>687,146</u>
Capital Assets:	
Land	294,625
Capital Assets, Net	<u>310,250</u>
Total Capital Assets	<u>604,875</u>
<b>Total Assets</b>	<u><u>1,292,021</u></u>
<b>Liabilities</b>	
Current Liabilities:	
Accrued Payables	305
Accrued Salary & Taxes	2,901
Sheriff's Pension Liability	10,405
Accrued Interest	2,625
Financed Lease Obligation, Current Portion	<u>26,521</u>
Total Current Liabilities	<u>42,757</u>
Long Term Liabilities:	
Financed Lease Obligation, Long-Term Portion	<u>85,495</u>
Total Long Term Liabilities	<u>85,495</u>
<b>Total Liabilities</b>	<u>128,252</u>
<b>Net Position</b>	
Net Investment in Capital Assets	492,859
Unrestricted	<u>670,910</u>
Total Net Position	<u><u>\$ 1,163,769</u></u>

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 8  
French Settlement, Louisiana**

**Statement B**

**Statement of Activities  
For the Year Ended December 31, 2025**

	General Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Change in Net Position Governmental Activities
<b>Governmental Activities</b>			
General Government			
Public Safety	\$ 223,140	\$ -	\$ (223,140)
Interest on Long-Term Debt	4,670	-	(4,670)
Total Governmental Activities	\$ 227,810	\$ -	(227,810)
 <b>General Revenues</b>			
Ad Valorem Tax Revenue			303,345
Fire Insurance Premium Rebate			41,840
State Revenue Sharing			4,181
Interest Income			16,827
Other Income			2,142
<i>Extraordinary Item - Restitution Income</i>			7,100
<b>Total General Revenues and Extraordinary Items</b>			<b>375,435</b>
 <b>Change in Net Position</b>			
			147,625
<b>Net Position - Beginning of the Year</b>			1,016,144
<b>Net Position - End of the Year</b>			<b>\$ 1,163,769</b>

See accompanying notes and independent accountant's review report.

# Basic Financial Statements

## Fund Financial Statements

**Livingston Parish Fire Protection District No. 8  
French Settlement, Louisiana**

**Statement C**

**Governmental Fund – Balance Sheet  
December 31, 2025**

	<u>General Fund</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 395,945
Ad Valorem Taxes Receivable, Net	268,705
Prepaid Insurance	22,496
Total Assets	<u>\$ 687,146</u>
<b>Liabilities and Fund Balance</b>	
Liabilities:	
Accrued Payables	\$ 305
Accrued Salary & Taxes	2,901
Pension Funds Payable	10,405
Total Liabilities	<u>13,611</u>
Fund Balances:	
Nonspendable, Prepaid Insurance	22,496
Unassigned	651,039
Total Fund Balance	<u>673,535</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 687,146</u>

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 8  
French Settlement, Louisiana**

**Statement D**

**Reconciliation of the Governmental Fund Balance Sheet to the  
Government-Wide Statement of Net Position  
December 31, 2025**

<b>Total Fund Balance, Governmental Funds (Statement C)</b>	\$	673,535
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Amounts reported for Governmental Activities in the Statement of Net Position are different because:

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

Governmental Capital Assets, Net of Depreciation		604,875
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Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the governmental funds:

Financed Lease Obligations, Current Portion		(26,521)
Financed Lease Obligations, Long-Term Portion		(85,495)
Accrued Interest		(2,625)

<b>Net Position of Governmental Activities (Statement A)</b>	\$	<u>1,163,769</u>
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See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 8  
French Settlement, Louisiana**

**Statement E**

**Statement of Governmental Fund Revenues, Expenditures, and  
Change in Fund Balance  
For the Year Ended December 31, 2025**

	General Fund
<b>Revenues</b>	
Ad Valorem Tax Revenue	\$ 303,345
Fire Insurance Premium Rebate	41,840
State Revenue Sharing	4,181
Interest Income	16,827
Other Income	2,142
<b>Total Revenues</b>	<b>368,335</b>
 <b>Expenditures</b>	
Public Safety:	
Automobile Expense	3,335
Dues and Subscriptions	280
Electronics & Communications	6,363
Equipment & Repairs	50,717
Insurance	37,265
Miscellaneous	2,169
Office & Station Supplies	3,280
Payroll Expenses	35,331
Professional Services	5,220
Publishing, Educational, and Community	2,580
Sheriff's Pension Expense	10,405
Utilities	5,699
Capital Outlay	257,399
Debt Service:	
Lease Principal Payments	52,776
Lease Interest Payments	5,922
<b>Total Expenditures</b>	<b>478,741</b>
 Excess (Deficiency) of Revenues Over Expenditures	  (110,406)
 <b>Other Financing Sources:</b>	
Restitution Income	7,100
Total Other Financing Sources	7,100
 Net Change in Fund Balance	 (103,306)
 <b>Fund Balance - Beginning of the Year</b>	 776,841
<b>Fund Balance - End of the Year</b>	<b>\$ 673,535</b>

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 8  
French Settlement, Louisiana**

**Statement F**

**Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and  
Change in Fund Balance of to the Government-Wide Statement of Activities  
For the Year Ended December 31, 2025**

**Net Change in Fund Balance, Governmental Fund (Statement E)** **\$ (103,306)**

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

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

Expenditures for capital assets:	
Capital Outlay	257,399
Less:	
Current year depreciation	(60,496)

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

Change in Accrued Interest Payable	1,252
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Payment of lease principal is an expenditure in the governmental funds, but the repayment reduces long- term liabilities in the statement of net assets.

Lease Principal Payments	52,776
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**Change in Net Position of Governmental Activities (Statement B)** **\$ 147,625**

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 8**  
**Notes to the Financial Statements**  
**As of and For the Year Ended December 31, 2025**

**Introduction**

The Livingston Parish Fire Protection District No. 8 (District) was created in 1970 by resolution of the Livingston Parish Council under the authority of the Louisiana Revised Statute (LRS) 40:1492-1505 for the purpose of purchasing fire equipment and providing fire protection for the people of District No. 8 of Livingston Parish. The District is governed by a board of commissioners consisting of five members. Two are appointed by the governing authority, two by the governing body of the municipal corporation of the district; and the last, whom is chairman of the board, is selected by the other four members.

The financial statements of the District have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting.

Governmental Accounting Standards Board (GASB) Statement No. 14, as amended, establishes criteria for determining the reporting entity and component units that should be included within the reporting entity. Under provisions of this statement, the Livingston Parish Fire Protection District No. 8 is considered a component unit of the Livingston Parish Council. As a component unit, the accompanying financial statements are to be included within the reporting of the primary government, either blended within those financial statements or separately reported as a discrete component unit. Under provisions of this statement, there are no component units of the District.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying basic financial statements of the Livingston Parish Fire Protection District No. 8 have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, as amended. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net position (or balance sheet), and a statement of activities. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The District has also adopted the provisions of GASB Statement No. 33, *Accounting and Financially Reporting for Nonexchange Transactions*, that requires capital contributions to the District to be presented as a change in net position. Management has elected to omit the management's discussion and analysis.

GASB Statement No. 63, *Financially Reporting of Deferred Outflows, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net position by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net position by the government that is applicable to a future reporting

**Livingston Parish Fire Protection District No. 8**  
**Notes to Financial Statements**  
**As of and For the Year Ended December 31, 2025**

period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position.

This statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Note 1J – Net Position and Fund Balance*.

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

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

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

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are presented as separate columns in the fund financial statements. The General Fund is the District’s primary operating fund and is considered the only major fund. It is used to account for all financial resources except those required to be accounted for in another fund. At December 31, 2025, it is the only fund of the District.

**Livingston Parish Fire Protection District No. 8**  
**Notes to Financial Statements**  
**As of and For the Year Ended December 31, 2025**

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

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

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

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) program-specific operating grants and contributions; and, 3) program-specific capital grants and contributions. The District has no program revenue for the year ended December 31, 2025. Internally dedicated resources, if any, are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

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

**D. Budgets and Budgetary Accounting**

Budgetary procedures applicable to the District are defined in state law, Louisiana Revised Statutes 39:1301-15. The budget is adopted on the cash basis of accounting.

1. The District adopts a budget each year for the general fund.

**Livingston Parish Fire Protection District No. 8**  
**Notes to Financial Statements**  
**As of and For the Year Ended December 31, 2025**

2. The District's Fire Chief prepares a proposed budget and submits it to the Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal. The proposed expenditures were less than \$500,000; therefore, a public hearing was not required.
3. All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 3, 2024.
4. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners. The budget was amended on August 5, 2025.
5. Formal budgetary integration is not employed; however, periodic budget comparisons are made as a part of interim reporting. A reconciliation to the budget comparison was unnecessary.

**E. Cash, Cash Equivalents, and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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

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

**F. Inventory**

Inventories for supplies are immaterial and are recorded as expenditures when purchased. The District did not have inventory at December 31, 2025.

**G. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**Livingston Parish Fire Protection District No. 8**  
**Notes to Financial Statements**  
**As of and For the Year Ended December 31, 2025**

**H. Capital Assets**

Capital assets, which include property, furniture and fixtures, equipment, and vehicles, are reported as expenditures of the governmental funds and as assets in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. As of December 31, 2025, the District did not have a formal capitalization policy establishing a capitalization/expense threshold.

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

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

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

**I. Compensated Absences**

As of December 31, 2025, all District employees are volunteers. Accordingly, the District has no plan or provision for accumulated leave, pension plan, or other post-employment benefits.

**J. Net Position and Fund Balance**

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

- **Net Investment in Capital Assets Component of Net Position** – The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisitions, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows

**Livingston Parish Fire Protection District No. 8**  
**Notes to Financial Statements**  
**As of and For the Year Ended December 31, 2025**

of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

- **Restricted Component of Net Position** – The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.
- **Unrestricted Component of Net Position** – The *unrestricted* of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

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

#### **K. Extraordinary and Special Items**

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

**Livingston Parish Fire Protection District No. 8**  
**Notes to Financial Statements**  
**As of and For the Year Ended December 31, 2025**

**L. Estimates**

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

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

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

**2. Levied Taxes**

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

	<b>Authorized Millage</b>	<b>Levied Millage</b>
General Fund 2025	15.000	\$ 306,725

Ad valorem taxes attach as an enforceable lien on property on January 1 each year. Taxes are levied by the District during the year, are billed to taxpayers, and become due in November. Billed taxes become delinquent on December 31 of each year. Revenues from ad valorem taxes are budgeted in the year billed and recognized as revenue when billed. The Livingston Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the Livingston Parish Tax Assessor. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 2025, the District levied 15.00 mills for a total tax levy of \$306,725 on taxable property valuation totaling \$20,447,949.

**Livingston Parish Fire Protection District No. 8**  
**Notes to Financial Statements**  
**As of and For the Year Ended December 31, 2025**

**3. Cash and Cash Equivalents**

At December 31, 2025, the District has deposits (book balances) as follows:

Demand Deposits	\$ 127,229
Louisiana Asset Management Pool (LAMP)	268,716
Total	<u>\$ 395,945</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial credit risk as it relates to cash deposits is the risk that in the event of bank failure, the government's deposits may not be returned. The District does not have a deposit policy for custodial credit risk. As of December 31, 2025, the District's bank balances, not including LAMP, totaled \$100,554. None of the District's cash was exposed to custodial credit risk and all bank balances were covered by FDIC insurance.

**4. Investments**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the District or its agent in the District's Name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the District's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the District's name

In accordance with GASB Codification Section I50.165, the investment in LAMP at December 31, 2025, is not categorized in the three risk categories provided by GASB Codification Section I50.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. The investment in LAMP is stated at the value of the pool shares, which is the same as the fair value, and has been categorized as cash equivalents.

LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprised of the State Treasurer, representatives from various organizations of local government, the Government Finance Office Association of Louisiana, and the Society of Louisiana CPAs. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP

**Livingston Parish Fire Protection District No. 8**  
**Notes to Financial Statements**  
**As of and For the Year Ended December 31, 2025**

portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest.

LAMP is subject to the regulator oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

GASB 40, Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

1. Credit risk: LAMP is rated AAA by Standard and Poor's
2. Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment pool, not the securities that make up the pool; therefore, no disclosure is required.
3. Concentration of credit risk: Pooled investments are excluded from the five percent disclosure requirement.
4. Interest rate risk: 2a7-like investment pools are excluded from this disclosure requirement per paragraph 15 of the GASB 40 statement. However, LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments, as provided by LAMP, is 68 days as of December 31, 2025.
5. Foreign currency risk: Not applicable to 2a7-like pools.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with SEC as an investment company. LAMP, Inc. issues an annual publicly available

**Livingston Parish Fire Protection District No. 8**  
**Notes to Financial Statements**  
**As of and For the Year Ended December 31, 2025**

financial report that includes financial statements and required supplementary information for LAMP, Inc. That report may be obtained by calling (800) 249-5267.

*Interest Rate Risk:* The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

**5. Receivables**

The governmental funds receivables are all current at December 31, 2025 and consist of the following:

	<b>General Fund</b>	<b>Total</b>
Ad Valorem Taxes	\$ 280,705	\$ 280,705
Subtotal	280,705	280,705
Allowance for Uncollectible Accounts	(12,000)	(12,000)
<b>Receivable, Net</b>	\$ 268,705	\$ 268,705

**6. Capital Assets**

Capital assets and depreciation activity for the year ended December 31, 2025 for governmental activities are as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Governmental Activities Capital Assets:</b>				
Capital Assets Not Depreciated:				
Land	\$ 67,207	\$ 227,418	\$ -	\$ 294,625
Total Capital Assets Not Being Depreciated:	67,207	227,418	-	294,625
Capital Assets Being Depreciated				
Buildings	109,982	29,981	-	139,963
Equipment and Vehicles	1,451,876	-	-	1,451,876
Total Other Capital Assets	1,561,858	29,981	-	1,591,839
Less: Accumulated Depreciation for:				
Buildings	(95,247)	(4,536)	-	(99,783)
Equipment and Vehicles	(1,125,846)	(55,960)	-	(1,181,806)
Total Accumulated Depreciation	(1,221,093)	(60,496)	-	(1,281,589)
Total Capital Assets Being Depreciated Net	340,765	(30,515)	-	310,250
<b>Total Governmental Activities Capital Assets, Net</b>	\$ 407,972	\$ 196,903	\$ -	\$ 604,875

For the year ended December 31, 2025, depreciation expense is charged to public safety for \$60,496.

**Livingston Parish Fire Protection District No. 8**  
**Notes to Financial Statements**  
**As of and For the Year Ended December 31, 2025**

The District has various equipment under a lease obligation. The equipment purchased under the lease has been capitalized and included in capital assets, net on the accompanying government-wide financial statements. The leased assets have a cost of \$186,122 and accumulated depreciation recognized on the leases as of December 31, 2025 was \$60,489.

**7. Financed Leases**

The District records the finance purchase agreements below as an asset and obligation in the statement of net position. The following is a summary of long-term debt transactions for the year ending December 31, 2025:

	Balance at 12/31/2024	Additions	Deletions	Balance at 12/31/25	Due Within One Year
\$234,521 Financed Lease	\$ 27,185	\$ -	\$ 27,185	\$ -	\$ -
\$186,122 Financed Lease	137,607	-	25,591	112,016	26,521
Totals	<u>\$ 164,792</u>	<u>\$ -</u>	<u>\$ 52,776</u>	<u>\$ 112,016</u>	<u>\$ 26,521</u>

Financed Leases at December 31, 2025, is comprised of the following:

\$186,122 financed lease obligation dated May 10, 2022, with Government Capital Corporation, with interest at 3.64%, payable in annual installments of principal and interest totaling \$30,598 through May 5, 2029.

\$ 112,016

The following is a schedule by years of the future minimum lease payments under the financed leases together with the present value of the net minimum lease payments as of December 31, 2025.

Year Ending December 31,	Principal	Interest	Totals
2026	26,521	4,077	30,598
2027	27,486	3,112	30,598
2028	28,487	2,111	30,598
2029	29,522	1,076	30,598
Total	<u>112,016</u>	<u>10,376</u>	<u>122,392</u>

**Livingston Parish Fire Protection District No. 8**  
**Notes to Financial Statements**  
**As of and For the Year Ended December 31, 2025**

**8. Risk Management**

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

**9. Contingent Liabilities**

The District was not involved in any outstanding litigation or claims at December 31, 2025.

**10. Compensation Paid to Board Members**

No compensation is paid to any board members.

**11. Extraordinary Items**

In 2018, the secretary/treasurer of Livingston Parish Fire Protection District No. 8 embezzled the District's assets. A payment plan was set to begin on October 1, 2019, with monthly payments of \$10,494 to be paid over three years. The original amount of restitution owed was \$144,904. In 2024, a new payment plan was set up with monthly payments of \$500 a month. As of December 31, 2025, \$56,901 has been repaid to the District. The remaining balance owed as of December 31, 2025 is \$121,504.

**12. Subsequent Events**

Subsequent events have been evaluated by management through February 26, 2026, the date financial statements were available for issuance. No events require disclosure in the financial statements for the District as of December 31, 2025.

**Required Supplemental Information:**  
**Budgetary Comparison Schedule**

**Livingston Parish Fire Protection District No. 8  
French Settlement, Louisiana**

Schedule 1

**Schedule of Revenues, Expenditures, and Changes in Fund Balance –  
Budget (Cash Basis) and Actual – General Fund  
For the Year Ended December 31, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts GAAP Basis</u>	<u>Favorable (Unfavorable ) Variance</u>
<b>Revenues</b>				
Ad Valorem Tax Revenue	\$ 254,015	\$ 254,015	\$ 303,345	\$ 49,330
Fire Insurance Premium Rebate	-	-	41,840	41,840
State Revenue Sharing	-	-	4,181	4,181
Interest Income	-	-	16,827	16,827
Other Income	-	-	2,142	2,142
Total Revenues	<u>254,015</u>	<u>254,015</u>	<u>368,335</u>	<u>114,320</u>
<b>Expenditures</b>				
Public Safety				
Automobile Expense	-	-	3,335	(3,335)
Dues and Subscriptions	500	500	280	220
Electronics & Communications	5,000	5,000	6,363	(1,363)
Equipment & Repairs	55,000	55,000	50,717	4,283
Insurance	40,000	40,000	37,265	2,735
Miscellaneous	3,000	3,000	2,169	831
Office & Station Supplies	2,000	2,000	3,280	(1,280)
Payroll Expenses	60,000	60,000	35,331	24,669
Professional Services	6,000	6,000	5,220	780
Publishing, Educational, and Community	1,500	1,500	2,580	(1,080)
Sheriff's Pension Expense	-	-	10,405	(10,405)
Utilities	4,000	4,000	5,699	(1,699)
Capital Outlay	-	257,000	257,399	(399)
Debt Service:				
Lease Principal Payments	60,000	60,000	53,711	6,289
Lease Interest Payments	-	-	4,987	(4,987)
Total Expenditures	<u>237,000</u>	<u>494,000</u>	<u>478,741</u>	<u>15,259</u>
Excess (Deficiency) of Revenues Over Expenditures	17,015	(239,985)	(110,406)	129,579
<b>Other Financing Sources:</b>				
Restitution Income	-	-	7,100	7,100
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>7,100</u>	<u>7,100</u>
Net Change in Budgetary Fund Balance	17,015	(239,985)	(103,306)	136,679
<b>Fund Balance - Beginning</b>	<u>530,332</u>	<u>731,337</u>	<u>776,841</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 547,347</u>	<u>\$ 491,352</u>	<u>\$ 673,535</u>	<u>\$ 136,679</u>

See independent accountant's review report.

**Livingston Parish Fire Protection District No. 8  
French Settlement, Louisiana**

**Schedule 2**

**Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2025**

**Agency Head Name: Board President, Brian Baum**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Travel	-
Registration Fees	-
Other Payments	-
	<u>\$ -</u>

See independent accountant's review report.

**Independent Accountant's Report on  
Applying Agree-Upon Procedures**

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

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Society of Louisiana Certified Public Accountants



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

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

To the Board of Commissioners  
Livingston Parish Fire Protection District No. 8  
French Settlement, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Livingston Parish Fire Protection District No. 8 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Livingston Parish Fire Protection District No. 8's compliance with certain laws and regulations for the year ended December 31, 2025 included in the accompanying Louisiana Attestation Questionnaire. Management of Livingston Parish Fire Protection District No. 8 is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*The District did not purchase any materials or supplies exceeding \$30,000 or public works exceeding \$250,000.*

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

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

*Management provided us with the requested information.*

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

*Management provided us with the requested information.*

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

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

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

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

#### *Budgeting*

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

*Management provided us with a copy of the original budget. The District did not make any amendments to the budget.*

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

*The original budget was adopted on December 3, 2024.*

*The budget was amended on August 5, 2025.*

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

*We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were greater than budgeted revenues. Actual expenditures were below budgeted expenditures.*

#### *Accounting and Reporting*

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and payee in the supporting documentation,

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

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

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

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

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

#### *Meetings*

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

*Management provided us with a copy of an agenda posted as required by the open meetings law.*

#### *Debt*

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

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

#### *Advances and Bonuses*

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

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

#### *State Audit Law*

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

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

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

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

*Prior-Year Comments*

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

*The District had a budget violation in the previous year due to actual expenditures exceeding budgeted expenditures by 13.7%. The District did not have a budget violation for December 31, 2025 year ending.*

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

This report is intended solely for the use of management of Livingston Parish Fire Protection District No. 8 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
February 26, 2026

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

Feb. 08, 2026 (Date Transmitted)

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

In connection with your review of our financial statements 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. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of Feb. 03, 2026

**Public Bid Law**

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

Yes  No  N/A

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

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

Yes  No  N/A

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

Yes  No  N/A

**Budgeting**

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

Yes  No  N/A

**Accounting and Reporting**

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

**Meetings**

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

Yes  No [ ] N/A [ ]

**Debt**

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

Yes  No [ ] N/A [ ]

**Advances and Bonuses**

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

Yes  No [ ] N/A [ ]

**Prior-Year Comments**

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

Yes  No [ ] N/A [ ]

**General**

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

Yes [] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that 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.

Mary Daley Secretary Feb. 3, 2026 Date

Brian Baum President 3 Feb 2026 Date