

**WASHINGTON PARISH
FIRE PROTECTION DISTRICT No. 5
ANGIE, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2024



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

A Professional Accounting Corporation

**Washington Parish Fire Protection District No. 5
Angie, Louisiana**

**Component Unit Financial Statements
As of and for the Year Ended December 31, 2024
With Supplemental Information Schedule**

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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 Review Report

To the Board of Commissioners
Washington Parish Fire
Protection District No. 5
Angie, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major funds of Washington Parish Fire Protection District No. 5, a component unit of Washington Parish government, as of the year end December 31, 2024, 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 management of internal controls 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 conducting the review engagement in accordance with Statements of 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 review, we are not aware of any material modifications that should be made to the accompanying financial statements in order 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 the other payments to the agency head and the schedule of compensation paid to board members 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison on page 24 be presented to the 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 presented to the supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Respectfully Submitted,

Hebert Johnson & Associates

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Albany, Louisiana
August 5, 2025

BASIC FINANCIAL STATEMENTS

Washington Parish Fire Protection District No. 5

Statement A

Angie, Louisiana
Statement of Net Position
December 31, 2024

| | Governmental Activities |
|---|----------------------------|
| Assets | |
| Cash and Cash Equivalents | \$ 289,274 |
| Receivables | 153,389 |
| Prepaid Expense | 2,684 |
| Capital Assets | |
| Land | 41,974 |
| Fire Station, Truck and Equipment | 848,322 |
| Less Accumulated Depreciation | (529,889) |
| Capital Assets, Net | <u>360,407</u> |
| Right of Use Assets | 328,292 |
| Less Accumulated Amortization | (53,891) |
| Right of Use Assets, Net | <u>274,401</u> |
| Total Assets | <u>1,080,155</u> |
| Liabilities | |
| Pension Deduction | 5,159 |
| Accrued Interest | 632 |
| Capital Lease Payable in One Year | 29,209 |
| Capital Lease Payable in More Than One Year | 252,104 |
| | <u>287,104</u> |
| Net Position | |
| Invested in Capital Assets, Net of Related Debt | 353,495 |
| Unrestricted | 439,556 |
| Total Net Position | <u>\$ 793,051</u> |

See accompanying notes and independent accountant's review report.

Washington Parish Fire Protection District No. 5

Statement B

Angie, Louisiana
Statement of Activities
For the Year Ended December 31, 2024

Program Expenses

Governmental Activities

| | |
|------------------------|----------------|
| Fire Protection | \$ 148,403 |
| Interest Expense | 16,121 |
| Total Program Expenses | <u>164,524</u> |

Capital Grants and Contributions

| | |
|---------------------|----------------|
| Capital Grant | <u>117,584</u> |
| Total Capital Grant | <u>117,584</u> |

General Revenues:

| | |
|------------------------|----------------|
| Property Taxes | 151,190 |
| State Revenue Sharing | 5,464 |
| Insurance Rebate | 15,545 |
| Gain on Sale of Assets | 2,500 |
| Insurance Proceeds | 5,779 |
| Other Revenues | 470 |
| Intergovernmental | 4,000 |
| Interest Income | 10,962 |
| Total General Revenues | <u>195,910</u> |

| | |
|----------------------|----------------|
| Change in Net Assets | <u>148,970</u> |
|----------------------|----------------|

| | |
|-------------------------|-------------------|
| Net Position, Beginning | <u>644,081</u> |
| Net Position, Ending | <u>\$ 793,051</u> |

See accompanying notes and independent accountant's review report.

Washington Parish Fire Protection District No. 5

Statement C

Angie, Louisiana
Balance Sheet
Governmental Funds
December 31, 2024

| | General Fund |
|--------------------------------------|-------------------|
| Assets | |
| Cash and Cash Equivalents | \$ 289,274 |
| Receivables | 153,389 |
| Prepaid Expense | 2,684 |
| Total Assets | <u>\$ 445,347</u> |
| Liabilities and Fund Balances | |
| Liabilities: | |
| Pension Deduction | \$ 5,159 |
| Total Liabilities | <u>5,159</u> |
| Fund Balances: | |
| Nonspendable | 2,684 |
| Unassigned | 437,504 |
| Total Fund Balances | <u>440,188</u> |
| Total Liabilities and Fund Balances | <u>\$ 445,347</u> |

See accompanying notes and independent accountant's review report.

Washington Parish Fire Protection District No. 5

Statement D

**Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2024**

| | |
|---|-------------------|
| Total Fund Balance, Governmental Funds | \$ 440,188 |
|---|-------------------|

Amounts reported for governmental activities in the statement of net position are different due to:

Capital assets used in governmental funds are not financial resources: therefore they are not reported in the governmental funds:

| | |
|--|---------|
| Land and other capital assets, net of depreciation | 360,407 |
| Right of use assets, net of amortization | 274,401 |

Some liabilities including long term debt are not due and payable in the current period, and therefore are not reported in the funds.

| | |
|--------------------------|------------------|
| Accrued Interest Payable | (632) |
| Capital Lease Payable | <u>(281,313)</u> |

| | |
|--|--------------------------|
| Net Position of Governmental Activities (Statement A) | <u>\$ 793,051</u> |
|--|--------------------------|

See accompanying notes and independent accountant's review report.

Washington Parish Fire Protection District No. 5

Statement E

**Statement of Revenues, Expenditures
and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2024**

| | <u>General</u> |
|---------------------------------|-------------------|
| Revenues: | |
| Ad Valorem Taxes | \$ 151,190 |
| Grants | 117,584 |
| Insurance Rebate | 15,545 |
| State Revenue Sharing | 5,464 |
| Interest Earned | 10,962 |
| Gain on Sale of Assets | 2,500 |
| Donations | 50 |
| Other | 420 |
| Insurance Proceeds | 5,779 |
| Intergovernmental Revenues | <u>4,000</u> |
| Total Revenues | <u>313,494</u> |
| Expenditures: | |
| Capital Outlay | 184,942 |
| Dues | 510 |
| Fire Chief Payment | 6,000 |
| Fuel | 2,739 |
| Insurance | 23,729 |
| Office Supplies | 1,346 |
| Legal & Accounting | 5,850 |
| Other | 2,814 |
| Professional Fees | 4,200 |
| Repairs and Maintenance | 22,247 |
| Supplies | 12,675 |
| Telephone | 2,266 |
| Utilities | 3,413 |
| Pension | 5,159 |
| Debt Service: | |
| Capital Lease, Principal | 27,711 |
| Capital Lease, Interest | <u>16,183</u> |
| Total Expenditures | <u>321,784</u> |
| Net Change in Fund Balance | (8,290) |
| Fund Balance, Beginning of Year | <u>448,478</u> |
| Fund Balance, End of Year | <u>\$ 440,188</u> |

See accompanying notes and independent accountant's review report.

Washington Parish Fire Protection District No. 5

Statement F

**Reconciliation of Statement of Revenues, Expenditures
and Changes in Fund Balance to Statement of Activities
For the Year Ended December 31, 2024**

Change in Fund Balance \$ (8,290)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the effect of capital outlay, depreciation expense, and other capital asset transactions in the current period.

| | |
|----------------------|----------|
| Capital Outlay | 184,942 |
| Depreciation Expense | (33,569) |
| Amortization Expense | (21,886) |

Repayment of lease principal is an expenditure in governmental funds but the repayment reduces long-term liabilities in the Statement of Net Position. Proceeds received through Leases are recorded as an other financing source in governmental funds, but as increases in a long term liability in the Statement of Net Position.

| | |
|------------------------------------|-----------|
| Principal Payments, Capital Leases | 27,711 |
| Change in Accrued Interest Payable | <u>62</u> |

Change in Net Position of Governmental Activities (Statement B) \$ 148,970

See accompanying notes and independent accountant's review report.

**Washington Parish Fire Protection District No. 5
ANGIE, LOUISIANA**

**Notes to the Financial Statements
For the Year Ended December 31, 2024**

INTRODUCTION

The Fire Protection District Number Five of Washington Parish was created under the Louisiana Revised Statute 40:1496.12E. The District shall constitute a public corporation and as such shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The District shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary and proper, for the purposes of acquiring, maintaining and operating buildings, machinery, equipment, water tank, water hydrants, water lines, and such other things as might be necessary or proper for effective fire prevention and control as considered necessary by the parish governing body of the District for the protection of the property within the limits of the District against fire.

The governing body of the parish shall appoint a five-member board that shall perform all duties, functions, and powers responsible for the operation and maintenance of the District. All funds of the District shall be administered by the board. The board of commissioner members may be paid a per diem of fifty dollars for attending meetings of the board and may be reimbursed for any expenses incurred in performing the duties imposed upon them.

The District borders the Mississippi state line to the north, Pearl River to the east, 7th Ward Line Road to the south and Pushpatappa Creek to the west in Ward 7 of Washington Parish, approximately 96 square miles. It serves approximately 2,400 people and several small businesses live and operate in the District. It operates two fire houses, one in Angie, Louisiana, and a second in Stateline, Louisiana, with a volunteer staff of fire fighters.

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING AND FINANCIAL STATEMENT

The District's financial statements are prepared on the modified accrual basis in accordance with accounting principles generally accepted in the United States of America. The District applies all Governmental Accounting Standards Board (GASB) pronouncements as well as Financial Accounting Standards Board (FASB) statements and interpretations, and the Accounting Principle Board (APB) of the Committee on Accounting Procedures, Issued on or before November 1989, unless those pronouncements conflict or contradict with GASB pronouncements.

These financial statements are presented in conformance with GASB Statement No.34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Statement No. 34 established standards for financial reporting, with presentation requirements including a statement of net assets (or balance sheet), a statement of activities and change in net assets, and a statement of cash flows if applicable. The District has elected to omit the Management's Discussion & Analysis.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Washington Parish Government is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government, parish council, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Washington Parish Fire Protection District No. 5
ANGIE, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Washington Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish council 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 parish council.
2. Organizations for which the parish council does not appoint a voting majority but are fiscally dependent on the parish council.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the parish council appoints a voting majority of the District's governing board and the parish council has the ability to impose its will on the District, the District was determined to be a component unit of the Washington Parish Government, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The District maintains its financial records on a fund basis, whereby a self-balancing set of accounts (Governmental Fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenses. The general fund of the District accounts for all financial resources, except those required to be accounted for in other funds.

D. BASIS OF ACCOUNTING

The accompanying financial statements of the Washington Parish Fire Protection District No. 5 have been prepared in conformity with generally accepted accounting principles of the United State of America (GAAP) as applied to government units. The accompanying financial statements have been prepared in conformity with GASB-34. Under GASB-34, a statement of net assets and statement of activities are prepared which are presented on the accrual basis of accounting. The significant differences are capital outlay is reported as an asset and depreciated in the government-wide statement. Also, long term obligations are recorded as liabilities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, 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 assets by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition

Washington Parish Fire Protection District No. 5
ANGIE, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. 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 District did not record any deferred outflows or deferred inflows of resources at December 31, 2024.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. With this measurement of focus, only current assets and current liabilities generally are included on the balance sheet in the fund statements. Long term assets and long-term liabilities are included in the government-wide statements. Operating statements of governmental funds present increases (revenues), other financing sources, decreases (expenditures), and other financing uses are included in current assets.

The government-wide statement of net position and statement of activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with operation of these activities are included on the statement of net position.

The statement of net position and statement of activities are presented on the accrual basis of accounting. Under this method of accounting exchange, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

The modified accrual basis of accounting is used by the governmental funds. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. Effective for financial statements issued after June 30, 2000, GASB Statement 33, Accounting and Financial reporting for non-exchange transactions, defines a non-exchange transaction as a transaction whereby the government gives or receives value without directly receiving or giving equal value in return. Property taxes are imposed non-exchange revenues which result from assessments imposed on nongovernmental entities including individuals. Assets should be recognized when the government has an enforceable lien or legal claim to the resources, or the resources are received, whichever occurs first. Property tax revenues are recognized in the period when the district has a legal claim to the resources. However, for revenue to be recognized under the modified accrual basis, the measurable and available criteria must also be met. Governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized in the accounting period they become available and measurable. Donations, fund raising net revenues and state revenue sharing is recorded when received. Ad valorem taxes become a lien against the assessed property on assessment date or levy date. Property taxes collected by the taxing authority, but not remitted to the District at year-end, are accrued in revenue and included in property tax receivable.

Expenditures

Expenditures are recognized in the accounting period when the fund liability is incurred.

Washington Parish Fire Protection District No. 5
ANGIE, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

E. BUDGETS

The District does not have a formal policy on adopting a budget. All appropriations lapse at year-end. The District at the December 2023 regular meeting adopted the budget for the year ended December 31, 2024. The budget was amended at the December 2024 meeting. For the year, the actual revenues were 111% over budgeted revenues and actual expenditures were 50% over budgeted expenditures. Revenues were over budget due to grant revenues not budgeted. Expenditures were over budget due to capital outlay for radios purchased using grant funds not budgeted.

F. ENCUMBRANCES

The District does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. PREPAID ITEMS

The District uses the allocation method of recording prepaid expenses.

I. CAPITAL ASSETS

Capital outlays are recorded as expenditures of the General Fund and as assets in the government –wide financial statement. Depreciation is recorded on general fixed assets on a government-wide basis using the straight-line method and the following estimated useful life:

| | | |
|-----------------------------|------|-------|
| Fire Stations | 40 | years |
| Fire Trucks and Other Truck | 20 | years |
| Equipment | 3-10 | years |

Fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. The cost of all assets acquired prior to 1989 has been valued using estimated historical cost. Approximately 4.45% of total assets are valued at estimated historical cost. Donated assets were transferred from the Angie Volunteer Fire Department (organized prior to 1988 state legislature establishment of the District) and are valued at their original cost which approximates market value at the date donated.

J. COMPENSATED ABSENCES

The District does not have any paid employees; therefore, it does not have a formal leave policy.

Washington Parish Fire Protection District No. 5
ANGIE, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

K. LONG-TERM OBLIGATIONS

Long-term obligations are reported in the government-wide financial statement.

L. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

Deferred inflows of resources represent an acquisition of net position that applies to a future period, and is therefore deferred until that time.

Governmental funds report revenue that is unavailable as deferred inflows of resources. Governmental funds report unavailable revenue from property taxes and from special assessments. These amounts are deferred and recognized as revenue in the period that the amounts become available.

Deferred outflows of resources represent a consumption of net position that applies to a future period, and is therefore deferred until that time.

M. GOVERNMENT WIDE NET POSITION

GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, required reclassification 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:

- Invested in capital assets, net of related debt – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or indebtedness attributable to acquisition, construction, or improvement of those assets. If there are significant unspent proceeds at year-end, the portion of the debt attributable to unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net asset calculation as unspent proceeds.
- Restricted – this component of net position consists of constraints placed on the asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or law or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted – This component of net position consists of items that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

N. GOVERNMENTAL FUND BALANCE

In the fund financial statements, governmental fund equity is classified as fund balance. Governmental funds are classified as follows:

- **Nonspendable** -These are amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Washington Parish Fire Protection District No. 5
ANGIE, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

- **Restricted** -These are amounts that can be spent only for a specific purpose because of constitutional provisions, enabling legislation, or externally imposed constraints by creditors, grantors, contributors or the laws or regulations of other governments.
- **Committed** -These are amounts that can be used for a specific purpose determined by a formal decision by the Board Members, which are the highest level of decision-making authority for the Village.
- **Assigned** -These are amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for a specific purpose.
- **Unassigned** -These are all other spendable amounts.

NOTE 2 - LEVIED TAXES

On November 3, 1992, the District passed a proposal for a 10 mill property tax assessment upon the property owners of the District, subject to homestead exemption. The tax is for a period of 10 years commencing in the year 1993 for the purpose of maintaining and operating the District's fire protection facilities, for purchasing fire trucks and other fire-fighting equipment and paying the cost of obtaining water for fire protection service. On November 8, 2022, the voters of the District passed a resolution, 10 years 10 mill tax renewal for maintaining and operating the District's fire protection facilities, purchasing fire trucks and other fire equipment, and paying the cost of obtaining water for fire protection purpose, purchase of real estate, buildings and/or construction of fire stations. For the period covered by the financial statements, the millage was 9.960.

On November 4, 2008, the District passed a proposal for a 5 mill property tax assessment upon the property owners of the District, subject to homestead exemption. Commencing in the year 2009, the tax is for the purpose of maintaining and operating the District's fire protection facilities, for purchasing fire trucks and other firefighting equipment and any other lawful purpose of the Washington Parish Fire Protection District Number 5. For the period covered by the financial statements, the millage was 5.010.

| | |
|-------------------------------|----------------------|
| 2024 Assessed Property Valued | \$ 13,204,120 |
| Less | |
| Exemptions | <u>(2,957,720)</u> |
| Taxable Value | <u>\$ 10,246,400</u> |
| 14.97 Mills Assessment | \$ 197,667 |
| Less | |
| Homestead Exemption | <u>(44,278)</u> |
| Taxable Value | <u>\$ 153,389</u> |

Washington Parish Fire Protection District No. 5
ANGIE, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 2024, the District has cash and cash equivalent as follows:

| | |
|--------------------------------------|-------------------|
| Non-interest bearing demand deposits | \$ 71,642 |
| LAMP | 217,632 |
| Total cash and cash equivalents. | <u>\$ 289,274</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 to be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2024, the District had \$71,710 in deposits (collected bank balances). These deposits were secured from risk by \$250,000 of the federal deposit insurance and pledged securities.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities 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 portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invest in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAAM by Standard & Poor's.
- 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 is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. 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 or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 68 days as of December 31, 2024.
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. 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.

Washington Parish Fire Protection District No. 5
ANGIE, LOUISIANA

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024

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

If you have any questions, please feel free to contact the LAMP administrative office at 800-249-5267.

NOTE 4 - RECEIVABLES

The following is a summary of receivables at December 31, 2024:

| <u>Class of Receivable</u> | |
|----------------------------|-------------------|
| Property tax Receivable | <u>\$ 153,389</u> |

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024.

| | Balance January 1, 2024 | Additions | Deductions | Balance December 31 , 2024 |
|--|-------------------------------|-------------------|-----------------|----------------------------------|
| Assets not being depreciated | | | | |
| Land | \$ 18,966 | 23,008 | - | \$ 41,974 |
| Assets being depreciated | | | | |
| Fire Trucks | 419,828 | 50,000 | - | 469,828 |
| Fire Stations | 215,432 | - | (37,742) | 177,690 |
| Equipment | 82,894 | - | - | 82,894 |
| Communication | 14,995 | 111,935 | (9,019) | 117,911 |
| Right to Use Lease Fire Truck | 328,292 | - | - | 328,292 |
| Subtotal | <u>1,061,441</u> | <u>161,935</u> | <u>(46,761)</u> | <u>1,176,615</u> |
| Less Accumulated Depreciation and Amortization | | | | |
| Depreciation | (543,081) | (33,569) | 46,761 | (529,889) |
| Amortization | <u>(32,005)</u> | <u>(21,886)</u> | <u>-</u> | <u>(53,891)</u> |
| Total Accumulated Depreciation and Amortization | <u>(575,086)</u> | <u>(55,455)</u> | <u>46,761</u> | <u>(583,780)</u> |
| Depreciated Assets, net | <u>486,355</u> | <u>106,480</u> | <u>-</u> | <u>592,835</u> |
| Total Capital Assets | <u>\$ 505,321</u> | <u>\$ 129,487</u> | <u>\$ -</u> | <u>\$ 634,809</u> |

The District recorded depreciation expense for \$33,569 and amortization expense of \$21,886. Additions consisted of land purchased for \$23,008, radios for \$111,935 and \$50,000 towards a tanker/pumper that was lease purchased in the prior year. An older truck was sold for \$2,500; the net gain/loss on the sale was zero. Insurance proceeds in the amount of \$5,779; the net gain/loss on the disposal was zero.

**Washington Parish Fire Protection District No. 5
ANGIE, LOUISIANA**

**Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024**

NOTE 6- LEASES

Lease agreements are summarized as follows:

| <u>Lease Payable at end of Year</u> | <u>Due within One Year</u> |
|---|--------------------------------|
|---|--------------------------------|

The District entered into a lease finance agreement to purchase a Freightliner M2 Class A tanker/pumper for a lease amount of \$330,288. The tanker/pumper was leased for the fire department, commencing on July 15, 2022, beginning on December 15, 2023 for a term of 10 years at a fixed interest rate of 5.119%. The lease has purchase options as the lease progresses. The lease will be amortized over fifteen years. The lease is payable in 10 annual payments of \$43,956.85 due on the 15th date of December.

| | |
|-------------------|------------------|
| <u>\$ 281,313</u> | <u>\$ 29,209</u> |
|-------------------|------------------|

The lease conveys ownership to the District at the end of the lease term. The District intends to use the lease asset for its entire useful life and depreciates similar assets using the straight-line method.

Annual requirements to amortize long-term obligations and related interest are as follows:

| Year ending, December 31 | Principal | Interest |
|-----------------------------|-------------------|------------------|
| 2025 | \$ 29,209 | \$ 14,747 |
| 2026 | 30,741 | 13,216 |
| 2027 | 32,352 | 11,605 |
| 2028 | 34,020 | 9,936 |
| 2029 | 35,832 | 8,125 |
| 2030-2033 | 119,159 | 12,712 |
| Total | <u>\$ 281,313</u> | <u>\$ 70,342</u> |

**Washington Parish Fire Protection District No. 5
ANGIE, LOUISIANA**

**Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2024**

The following is a summary of the long-term obligation transaction during the year:

| | |
|----------------------|-------------------|
| | Lease Payable |
| Beginning Balance | \$ 309,024 |
| Additions | - |
| Deletions | (27,711) |
| Total Long Term Debt | <u>\$ 281,313</u> |

The following is a summary of the current and long-term portions of long-term obligations:

| | |
|-------------------|-------------------|
| | Lease Payable |
| Current Portion | \$ 29,209 |
| Long-term Portion | 252,104 |
| Total | <u>\$ 281,313</u> |

Lease expense for the year ending December 31, 2024 is as follows:

| | |
|-------------------------------|------------------|
| Equipment | \$ 21,886 |
| Total amortization expense | 21,886 |
| Interest on lease liabilities | 16,121 |
| Total amortization expense | <u>\$ 38,007</u> |

NOTE 7 - LITIGATION AND CLAIMS

As of December 31, 2024, the District was not involved in any outstanding litigation or claims.

NOTE 8 - RELATED PARTY TRANSACTION

There were no related party transactions as of December 31, 2024.

NOTE 9 - SUBSEQUENT EVENTS

Subsequent events were evaluated through August 5, 2025, which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2024 that required recognition or disclosure in these financial statements.

Washington Parish Fire Protection District No. 5

Schedule 1

**Angie, Louisiana
Supplemental Information Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual General Fund
For the Year Ended December 31, 2024**

| | Original Budget | Amended Budget | Actual | Variance Favorable (Unfavorable) |
|---------------------------------|--------------------|-------------------|-------------------|--|
| Revenues: | | | | |
| Ad Valorem Taxes | \$ 119,000 | \$ 130,000 | \$ 151,190 | \$ 21,190 |
| Grants | - | - | 117,584 | 117,584 |
| Insurance Rebate | 9,819 | 13,000 | 15,545 | 2,545 |
| State Revenue Sharing | 5,600 | 5,600 | 5,464 | (136) |
| Interest Earned | - | - | 10,962 | 10,962 |
| Gain on Sale of Assets | - | - | 2,500 | 2,500 |
| Other | - | - | 420 | 420 |
| Donations | - | - | 50 | 50 |
| Insurance Proceeds | - | - | 5,779 | 5,779 |
| Intergovernmental Revenues | 2,000 | - | 4,000 | 4,000 |
| Total Revenues | <u>136,419</u> | <u>148,600</u> | <u>313,494</u> | <u>164,894</u> |
| Expenditures: | | | | |
| Capital Outlay | 15,000 | 50,000 | 184,942 | (134,942) |
| Dues | 600 | 600 | 510 | 90 |
| Fire Chief Payment | 4,200 | 6,000 | 6,000 | - |
| Fuel | 4,000 | 4,700 | 2,739 | 1,961 |
| Insurance | 23,000 | 23,000 | 23,729 | (729) |
| Office Supplies | - | - | 1,346 | (1,346) |
| Legal & Accounting | 5,000 | 5,000 | 5,850 | (850) |
| Other | 6,200 | 6,200 | 2,814 | 3,386 |
| Professional Fees | 3,000 | 3,500 | 4,200 | (700) |
| Repairs and Maintenance | 40,500 | 40,500 | 22,247 | 18,253 |
| Supplies | 19,000 | 19,000 | 12,675 | 6,325 |
| Telephone | - | - | 2,266 | (2,266) |
| Training | 10,070 | 6,000 | - | 6,000 |
| Utilities | 5,500 | 5,500 | 3,413 | 2,087 |
| Pension | - | - | 5,159 | (5,159) |
| Debt Service: | | | | |
| Capital Lease, Principal | 27,774 | 27,774 | 27,711 | 63 |
| Capital Lease, Interest | 16,183 | 16,183 | 16,183 | - |
| Total Expenditures | <u>180,027</u> | <u>213,957</u> | <u>321,784</u> | <u>(107,827)</u> |
| Net Change in Fund Balance | (43,608) | (65,357) | (8,290) | 57,067 |
| Fund Balance, Beginning of Year | <u>448,478</u> | <u>448,478</u> | <u>448,478</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 404,870</u> | <u>\$ 383,121</u> | <u>\$ 440,188</u> | <u>\$ 57,067</u> |

See independent accountant's review report.

Washington Parish Fire Protection District No. 5

Schedule 2

Angie, Louisiana

**Supplemental Information Schedule
For the Year Ended December 31, 2024**

COMPENSATION PAID TO BOARD MEMBERS

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Board members were not paid compensation in any form.

| <u>Board Member</u> | <u>Expiration Date</u> |
|--|------------------------|
| Huey Newcomb 31133 Frank Kennedy Road Angie, La. 70426 | 12/31/2025 |
| Willie Peters 31063 Military Road Angie, La. 70426 | 12/31/2024 |
| John McCrary 30207 Pearl Street Angie, La. 70426 | 12/31/2025 |
| Freddie Jefferson 30110 School Road Angie, La. 70426 | 12/31/2024 |
| Judy P. Howard 28086 HH Williams Road Angie, La 70426 | 12/31/2025 |

See independent accountant's review report.

Washington Parish Fire Protection District No. 5

Schedule 3

Angie, Louisiana

**Supplemental Information Schedule
For the Year Ended December 31, 2024**

COMPENSATION, BENEFITS, AND OTHER PAYMENTS MADE TO AGENCY HEAD

Agency Head: Chuck Williams, Fire Chief

| | |
|--------|-----------------|
| Salary | \$ 6,000 |
| Total | <u>\$ 6,000</u> |

See independent accountant's review report.

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

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



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

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A PROFESSIONAL ACCOUNTING CORPORATION

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Commissioners
Washington Parish Fire
Protection District No. 5
Angie, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Washington Parish Fire Protection District No. 5, a component unit of the Washington parish Government, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Washington Parish Fire Protection District No. 5's compliance with certain laws and regulations during the year end December 31, 2024 included in the accompanying Louisiana Attestation Questionnaire. Management of Fire Protection District No. 5 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 the 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 of which this report has been requested or for any other purpose.

Public Bid Law

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

The District purchased twelve portable radios for \$111,935 off of state contract.

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.

The District did not pay any employees during the fiscal year

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

No employee's names appear on the lists provided by the board members.

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 on whether any vendors appear on both lists.

Management provided us with the requested information. None of the businesses of the board members, employees, and board members' and employees' families appeared as vendors 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.

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.

We traced the adoption of the original budget to the minutes of a meeting held on November 09, 2023.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report on whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditure 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).

Actual revenues exceed budgeted revenues by 111%. The actual expenditure exceeded budgeted expenditures by 50%.

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, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

All disbursements agree to the amount and payee in the supporting documentation. Disbursements were coded to the correct fund and general ledger account. The disbursements 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 meeting law); and report whether there are any exceptions.

Management provided us with a copy of posted meetings with agendas. We have an agenda for the meeting on May 7, 2024.

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 indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We noted no deposits that appear to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meetings minutes of the govern 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.

We examined the meeting minutes and the list of payroll disbursements and noted nothing that would indicate payment of any bonuses, advances, or gifts.

State Law Audit

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

The District report will not be filed timely in accordance with R.S. 24:513.

14. Inquiry 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 public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law)

Management did not enter into any contracts that utilized state funds and were subject to the public bid law.

Prior-Year Comments

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

No prior-year suggestions noted.

We were engaged by the District 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 are required to be independent of the District and to meet our ethical responsibilities, in accordance with the relevant requirements related to our agreed-upon procedures agreement.

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana revised Statue 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.

Respectfully Submitted,

Hebert Johnson & Associates

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Albany, Louisiana
August 5, 2025

**Washington Parish Fire Protection District No. 5
Washington Parish Government
Angie, Louisiana**

**Schedule of Current Year Findings
For the Year Ended December 31, 2024**

2024-01 Non-Timely Submission of Financial Reports

Criteria:

Louisiana Revised Statute (R.S.) 24:513 requires all auditees subject to the audit authority of the Louisiana Legislative Auditor (LLA) to submit their annual financial statements within six months of the close of their fiscal year.

Condition:

The District did not submit its required financial statements for the fiscal year December 31, 2024, within the required six-month period prescribed by (R.S.) 24:513.

Cause:

The District was not aware they needed a review until May 2025. The reviewer did not have sufficient time to complete the engagement.

Effect:

The review report was submitted to the Legislative Auditor's office after June 30, 2025.

Recommendation:

We recommend that the Washington Parish Fire Protection District No. 5 implement procedures to ensure the timely preparation and submission of financial reports in compliance with (R.S.) 24:513. This may include developing a reporting calendar, assigning responsibility to specific staff, and ensuring that financial information is compiled and reviewed promptly after year-end.

Management's Response:

The District will take measures to ensure the timely submission of future financial reports. Responsible Party is Board President Huey Newcomb (985) 750-0646.

2024-02 Violation of the Louisiana Government Budget Act

Criteria:

The Local Government Budget Act (LSA-RS 39: 1301-15) requires a political subdivision to adopt a budget amendment in an open meeting when total actual expenditures are exceeding total budgeted expenditures by a variance greater than five percent.

Condition:

The District did not comply with certain provisions of the Local Government Budget Act, which requires the District to amend its budget when actual expenditures exceed total budgeted expenditures by a variance greater than five percent.

Cause:

This was an oversight by management.

Effect:

The District was in violation of the Local Government Budget Act.

**Washington Parish Fire Protection District No. 5
Washington Parish Government
Angie, Louisiana**

**Schedule of Current Year Findings
For the Year Ended December 31, 2024**

Recommendation:

We recommend the District review its budget to actual revenues and expenditures on a monthly basis and amend the budget as necessary in an open meeting.

Management's Response:

The District will take measures to ensure the budget is amended according to state law. Responsible Party is Board President Huey Newcomb (985) 750-0646.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana government agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution.

The completed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

June 6, 2025 (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, 2024 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 June 3 2025.

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.

| | | | |
|-----------------------|-----------|---------------|------|
| <u>Angela R Adams</u> | Secretary | <u>6-3-25</u> | Date |
| | Treasurer | | Date |
| <u>Huey Newell</u> | President | <u>6-3-25</u> | Date |