

COWBOY FACILITIES, INC.
Lake Charles, Louisiana

Annual Financial Report
June 30, 2025

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STEVEN M. DEROUEN & ASSOCIATES, LLC

Certified Public Accountants

2720 RUE DE JARDIN, STE. 300
P. O. BOX 4265
LAKE CHARLES, LA 70606
(337) 513-4915 OFFICE/ (337) 205-6927 FAX
steve@sderouencpa.com

Member American Institute of
Certified Public Accountants

Member Louisiana Society of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Cowboy Facilities, Inc.
Lake Charles, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Cowboy Facilities, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Cowboy Facilities, Inc. as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cowboy Facilities, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management of the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cowboy Facilities, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Cowboy Facilities, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cowboy Facilities, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such

information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 6, 2025, on our consideration of Cowboy Facilities, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Cowboy Facilities, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cowboy Facilities, Inc.'s internal control over financial reporting and compliance.

Steven M. DeRouen & Associates, LLC

Lake Charles, Louisiana
August 6, 2025

Cowboy Facilities, Inc.
Lake Charles, Louisiana
Statement of Financial Position
June 30, 2025

Assets

Current Restricted Assets (Construction and Revenue Bonds)

Cash	\$ 10,327,870
Total Current Assets	<u>10,327,870</u>

Property, Plant and Equipment

Buildings and improvements	39,735,067
Land improvements	855,962
Furniture, fixtures and equipment	2,797,444
Construction in progress	18,461,808
Accumulated depreciation	<u>(20,594,634)</u>
Total Property, Plant and Equipment	<u>41,255,647</u>

Total Assets	\$ <u><u>51,583,517</u></u>
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Liabilities and Net Assets

Liabilities

Current Liabilities (payable from restricted assets)

Current portion of revenue bonds payable (net of premium, discount and deferred loss and deferred financing cost)	\$ 1,480,000
Accrued liabilities	<u>1,174,948</u>
Total Current Liabilities (payable from restricted assets)	<u>2,654,948</u>

Long Term Liabilities

Revenue bonds payable (net of premium, discount and deferred loss and deferred financing cost)	<u>28,544,077</u>
Total Long Term Liabilities	<u>28,544,077</u>

Total Liabilities	<u>31,199,025</u>
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Net Assets

With donor restrictions for debt service and construction	7,672,922
With out donor restrictions	<u>12,711,570</u>
Total Net Assets	<u>20,384,492</u>

Total Liabilities and Net Assets	\$ <u><u>51,583,517</u></u>
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The accompanying notes are an integral part of this statement.

Cowboy Facilities, Inc.
Lake Charles, Louisiana
Statement of Activities
For the Year Ended June 30, 2025

Without Donor Restrictions:

Revenues and Other Support:

Rental income - facilities	\$ 4,488,285
Transfer from McNeese State University	766,491
Parking fees and maintenance reserve	748,775
Interest income	<u>952,324</u>
Total Revenues and Other Support -	<u>6,955,875</u>

Expenses:

Management and operating expenses - facilities	3,143,017
Depreciation expense	1,308,982
Amortization expense	54,143
Interest expense	<u>1,130,342</u>
Total Operating Expenses	<u>5,636,484</u>

Increase (Decrease) in Net Assets	<u>1,319,391</u>
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Net Assets - Beginning of Period	<u>19,065,101</u>
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Net Assets - End of Period	<u><u>\$ 20,384,492</u></u>
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The accompanying notes are an integral part of this statement.

Cowboy Facilities, Inc.
Lake Charles, Louisiana
Statement of Cash Flows
For the Year Ended June 30, 2025

Cash Flows from Operating Activities	
Change in Net Assets	\$ 1,319,391
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation and amortization expense	1,363,125
Increase (decrease) in accrued liabilities	<u>57,007</u>
Total Adjustments	<u>1,420,132</u>
Net cash provided by (used in) operating activities	<u>2,739,523</u>
 Cash Flows from Capital and Related Financing Activities:	
Principal payments on bonds	(1,525,000)
Capital expenditures	(16,519,425)
Accretion of bond premium	(199,435)
Amortization of deferred loss	98,504
Amortization of bond discount	<u>14,570</u>
Net Cash (Used) by Financing Activities	<u>(18,130,786)</u>
 Net increase (decrease) in cash and cash equivalents	(15,391,263)
Cash and Cash Equivalents at Beginning of Year	<u>25,719,133</u>
Cash and Cash Equivalents at End of Year	\$ <u><u>10,327,870</u></u>
 Supplemental Information	
Cash paid for interest	\$ <u><u>1,159,697</u></u>

The accompanying notes are an integral part of this statement.

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2025

Note 1 -Summary of Significant Accounting Policies

The financial statements of Cowboy Facilities, Inc. (the Corporation) have been prepared on the accrual basis. The significant accounting policies that follow are provided to enhance the usefulness of the financial statements to the reader.

Organization

Cowboy Facilities, Inc. is a Louisiana nonprofit corporation created exclusively to promote, assist, and benefit the educational, scientific, research, and public service mission of McNeese State University by engaging in any lawful activity in which a nonprofit corporation meeting the requirements of Section 501 (c)(3) of the Internal Revenue Code may participate. The Corporation is not required to file Form 990.

The business affairs of the Corporation are administered by a five member Board of Directors, who also comprise the entire membership of the Corporation. The Board of Directors serve without compensation.

In accordance with its Articles of Incorporation, the Corporation may specifically engage in acquiring, constructing, developing, managing, leasing, mortgaging or conveying student housing and other facilities on the campus of the University.

The entity is a component unit of McNeese State University. A component unit is defined as a legally separate organization for which the primary government (McNeese State University) is financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability.

Method of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with generally accepted accounting principles.

Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid debt instruments with a maturity of three months or less.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2025

Note 1 -Summary of Significant Accounting Policies (Continued)

Revenue Support

Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restriction.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction.

Property and Equipment

Property and equipment is stated at cost. It is the Organization's policy to capitalize expenditures for buildings and improvements in excess of \$100,000 and moveable furniture and equipment in excess of \$5,000. Depreciation of property and equipment is computed principally by the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	30 - 40
Furniture, fixtures and equipment	10 - 20

Basis of Presentation

Financial statement presentation follows the recommendations of the FASB ASU 2016-14, Financial Statements of Not-for-Profit Entities. Under FASB ASU 2016-14, the Corporation is required to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions and without donor restrictions. Net assets without donor restrictions include amounts that are not subject to usage restrictions on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met. Net assets with donor restrictions include assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Corporation. Certain restrictions may need to be maintained in perpetuity.

In May 2014, the Financial Accounting Standards Board ("FASB") issued ASU 2014-09, *Revenue from Contracts with Customers*, or Accounting Standards Codification Topic 606("ASC606"), which supersedes the revenue recognition requirements ASC 605, *Revenue Recognition* ("ASC 605"). This literature is based on the principle that revenue is recognized to depict the transfer of goods or services to customers in amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The accounting guidance also requires additional disclosure regarding the nature, amount, timing, and uncertainty of revenue and cash flows arising from customer contracts including significant judgements and changes in judgements, as well as assets recognized from costs incurred to obtain or fulfill a contract. On July 1, 2019, the Corporation adopted ASC 606 and was applied to all contracts on a modified retrospective method.

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2025

Note 1 -Summary of Significant Accounting Policies (Continued)

The Corporation has analyzed the provisions of the FASB's ASC Topic 606, and has concluded that no material changes are necessary to conform with the new standard. Rent income is specifically eliminated from the new standard.

Deferred Financing Costs

The cost of issuing revenue bonds is deferred and amortized over the life of the bonds as a financing expense.

Bond Amortization Costs

Bond premium, discount, and issuance costs are amortized over the life of the bonds using the interest method. Some of these costs are capitalized as noted previously. Also, in accordance with [FASB](#) Codification 835-30-45, *Other Presentation Matters*, the difference between the reacquisition price and the net carrying amount of refunded debt is being amortized over the shorter of the life of the old debt or the life of the new debt using the interest method.

Note 2 -Facilities Lease Agreement

As of May, 2001, the Corporation entered into an agreement with the Board of Trustees on behalf of McNeese State University to lease to the Board the Facilities of the Corporation effective as of the date of completion of the construction. The Board agrees to pay the Base Rental semiannually, on each April 15 and October 15 during the term of the lease in an amount equal to the interest and principal due on the Revenue Bonds on the following May or November 1, as the case may be. In addition to the Base Rental, the Board agrees to pay as Additional Rental any and all expenses incurred by the Corporation, on behalf of the Board or University in the management, operation, ownership, and/or maintenance of the Facilities.

As of December, 2011, the Corporation entered into an agreement with the Board of Supervisors for the University of Louisiana System on behalf of McNeese State University to lease to the Board the Facilities of the Corporation effective as of the date of completion of the construction. The Board agrees to pay the Base Rental semiannually, on each February 15 and August 15 during the term of the lease in an amount equal to the interest and principal due on the Revenue Bonds on the following March or September 1, as the case may be. In addition to the Base Rental, the Board agrees to pay as Additional Rental any and all expenses incurred by the Corporation, on behalf of the Board or University in the management, operation, ownership, and/or maintenance of the Facilities.

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2025

Note 3 -Long-Term Debt

As of December 16, 2021, Cowboy Facilities, Inc. entered into loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority to issue \$11,020,000 Refunding Bonds McNeese State University Student Parking – Cowboy Facilities, Inc. Project Series 2021 Refunding Bonds for the purpose of refunding the Series 2011 Bonds. The Series 2021 Revenue Refunding Bonds have interest rates varying from 3.00% to 4.00% in varying installments through 2042.

On February 9, 2022, the Cowboy Facilities, Inc. entered into a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority for the purpose of issuing \$11,250,000 in McNeese State University Student Housing – Cowboy Facilities, Inc. Project Series 2022 Bonds for the purpose of refunding the Series 2011 Bonds. The Bonds have interest rates from 3.00% to 4.00% due in varying installments through 2033.

On May 8, 2024, the Cowboy Facilities, Inc. entered into a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority for the purpose of issuing \$12,840,000 in McNeese State University Student Union – Cowboy Facilities, Inc. Project Series 2024 Bonds for the purpose of construction and equipping the student union and related facilities on the main campus of McNeese State University. The Bonds have interest rates from 4.00% to 5.00% due in varying installments through 2054.

Scheduled sinking fund requirement on the long-term debt are as follows:

2026	\$1,480,000
2027	1,535,000
2028	1,605,000
2029	1,675,000
2030	1,745,000
Thereafter	<u>22,020,000</u>
Total long-term debt	<u>\$30,060,000</u>

Scheduled annual debt service:

Year	Principal	Interest
2026	1,480,000	1,204,906
2027	1,535,000	1,143,756
2028	1,605,000	1,080,306
2029	1,675,000	1,013,956
2030	1,745,000	944,706
2031-2035	7,475,000	3,656,232
2036-2040	5,040,000	2,541,482
2041-2054	<u>9,505,000</u>	<u>3,011,519</u>
	<u>\$30,060,000</u>	<u>\$14,596,863</u>

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2025

Note 3 – Long-Term Debt (continued)

Accounting standards Long-Term Debt and Debt Issuance Costs In April 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2015-03, “Interest – Imputation of Interest: Simplifying the Presentation of Debt Issuance Costs” (ASU 2015-03), which resulted in the reclassification of debt issuance costs from “Other Assets” to inclusion as a reduction of the reportable “Long-Term Debt” balance on the balance sheet.

Reconciliation of bonds payable:

	June 30, 2025		Bond Premium		June 30, 2025
	<u>Bonds Payable</u>	Deferred financing costs	<u>(Discount)</u>	<u>Deferred Loss</u>	<u>Net Balance</u>
Series 2024 Union Bonds	\$12,550,000	\$(390,740)	\$ 161,662	\$ -	\$12,320,922
Series 2022 Housing Bonds	8,030,000	(108,121)	618,696	(286,052)	8,254,523
Series 2021 Parking Bonds	9,480,000	(151,971)	512,243	(391,640)	9,448,632
	<u>\$30,060,000</u>	<u>\$(650,832)</u>	<u>\$1,292,601</u>	<u>\$(677,692)</u>	<u>\$30,024,077</u>

Note 4 – Cash and Cash Equivalents

In accordance with GASB, cash equivalent money market accounts is not categorized as subject to credit risk as provided by GASB because the investment and/or cash equivalent is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. Also, the Corporation does not have a policy for custodial credit or interest rate risk.

Note 5 – Fair Values of Financial Instruments

The Corporation has a number of financial instruments, none of which is held for trading purposes. The Corporation estimates that the fair value of all financial instruments at June 30, 2024 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying balance sheet. The estimated fair value amounts have been determined by the Corporation using available market information and appropriate valuation methodologies. The recorded values of cash and cash equivalents, and accrued liabilities approximate their fair values based on their short-term nature. The recorded values of bonds payable approximate their fair value, as interest rates approximate market rates.

Note 6 – Subsequent Events

The Corporation evaluated its June 30, 2025 financial statements for subsequent events through the date the financial statements were available to be issued. The Corporation is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Notes to Financial Statements
June 30, 2025

Note 7 – Quantitative and Qualitative Liquidity and Availability of Resources

The following reflects the Corporation's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations. Amounts not available include amounts set aside for operating and other reserves that could be drawn upon if the board of directors approves that action.

	2025
Current assets	<u>\$10,327,870</u>

Note 8 – Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted debt:

	<u>2025</u>
Debt restrictions	<u>\$7,672,922</u>

Note 9 – Construction in Progress

The Corporation has three construction projects as of end of FYE June 30, 2025. Costs incurred to date on the Student Union Project are \$18,461,808. Estimated costs to complete the Student Union Project are approximately \$9,389,024 and is estimated to be complete in FYE June 30, 2026.

STEVEN M. DEROUEN & ASSOCIATES, LLC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Cowboy Facilities, Inc.
Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cowboy Facilities, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 6, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Cowboy Facilities, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cowboy Facilities, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Cowboy Facilities, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors
Cowboy Facilities, Inc.
Lake Charles, Louisiana

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cowboy Facilities, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Steven M. DeRouen & Associates, LLC

Lake Charles, Louisiana
August 6, 2025

COWBOY FACILITIES, INC.
Lake Charles, Louisiana
Schedule of Findings
June 30, 2025

A. Summary of Independent Auditor's Results:

1. Unmodified opinion on the financial statements.
2. Significant deficiencies or material weaknesses in internal control – Refer to B-1.
3. No instances of noncompliance noted.

B. GAGAS Findings

1. None.

C. Prior Audit Findings

1. None

Cowboy Facilities, Inc.

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended June 30, 2025

Agency Head Name: Mona White, Board President

Purpose	Amount
Salary	-0-
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-<list any other here>	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses*	-0-
Special meals	-0-