

**Lafourche Parish Game & Fish Management Commission
Component Unit of the Lafourche Parish Government**

Lockport, Louisiana

**Financial Statements with Supplemental Information
For the Year Ended December 31, 2025**



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Lafourche Parish Game & Fish Management Commission
Component Unit of the Lafourche Parish Government
Lockport, Louisiana

Financial Statements
December 31, 2025

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Independent Accountants' Compilation Report

**To the Commission
Lafourche Parish Game and Fish Management Commission
Component Unit of Lafourche Parish Government
Lockport, Louisiana**

Management is responsible for the accompanying financial statements of the governmental activities and the major fund information of the Lafourche Parish Game and Fish Management Commission, a component unit of the Lafourche Parish Government as of and for the year ended December 31, 2025, which collectively comprise the Commission's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Commission's financial position and result of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the supplementary information on page 5 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content. Such information is the representation of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on such information.

T.S. Kearns & Co., CPA
Thibodaux, Louisiana
March 5, 2026

Lafourche Parish Game & Fish Management Commission
Component Unit of the Lafourche Parish Government
Governmental Fund Balance Sheet / Statement of Net Position

December 31, 2025

	<u>Balance Sheet</u>		<u>Statement of Net Position</u>
	<u>Governmental Fund - General Fund</u>	<u>Adjustments - Note 1</u>	<u>Governmental Activities</u>
ASSETS			
Cash and equivalents	\$ 436,979	\$ -	\$ 436,979
Certificates of Deposit	140,649	-	140,649
Total Assets	<u>\$ 577,628</u>	<u>\$ -</u>	<u>\$ 577,628</u>
LIABILITIES			
Current:			
Payroll taxes payable	\$ 862	\$ -	\$ 862
Accounts Payable	210	-	210
Total Current Liabilities	1,072	-	1,072
Total Liabilities	<u>\$ 1,072</u>	<u>\$ -</u>	<u>\$ 1,072</u>
FUND BALANCE / NET POSITION:			
Fund Balance / Net position - unassigned / unrestricted	\$ 576,556	\$ -	\$ 576,556
Total Fund Balance / Net Position	<u>576,556</u>	<u>-</u>	<u>576,556</u>
Total Liabilities & Equity	<u>\$ 577,628</u>	<u>\$ -</u>	<u>\$ 577,628</u>

See accountants' compilation report.

Lafourche Parish Game & Fish Management Commission
Component Unit of the Lafourche Parish Government
Statement of Governmental Fund Revenues, Expenditures,
and Changes in Fund Balances / Statement of Activities

For the Year Ended December 31, 2025

	<u>Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance</u>		<u>Statement of Activities</u>	
	<u>Governmental Fund - General Fund</u>	<u>Adjustments - See Note 1</u>	<u>Governmental Activities</u>	
Expenditures / Expenses:				
Oversee Camp Leases				
Advertisement	\$ 1,084	\$ -	\$	1,084
Legal and accounting	1,920	-		1,920
Office expense	1,911	-		1,911
Payroll	11,006	-		11,006
Payroll Tax	842	-		842
Total Expenditures / Total Expenses	\$ 16,817	\$ -	\$	16,817
General Revenues:				
Land leases	\$ 42,859	\$ -	\$	42,859
Alligator commissions	28,726	-		28,726
Interest income	10,971	-		10,971
Total General Revenues	\$ 82,556	\$ -	\$	82,556
Excess (Deficiency) of Revenues Over Expenditures	\$ 65,739	\$ -	\$	65,739
Fund Balance / Net Position:				
Beginning of the Year	\$ 510,817		\$	510,817
End of the Year	\$ 576,556		\$	576,556

See accountants' compilation report.

REQUIRED SUPPLEMENTAL INFORMATION

Lafourche Parish Game & Fish Management Commission
Component Unit of the Lafourche Parish Government

Budgetary Comparison Schedule
General Fund - GAAP Basis
For the Year ended December 31, 2025

	Proposed / Final Budget	Actual	Variance - favorable (unfavorable)
Revenues:			
Alligator commissions	\$ 15,000	\$ 28,726	\$ 13,726
Alligator tags	5,000	-	(5,000)
Interest income	4,500	10,971	6,471
Land leases	30,376	42,859	12,483
Total Revenues	\$ 54,876	\$ 82,557	\$ 27,681
Expenditures:			
Restoration projects	\$ 250,000	\$ -	\$ 250,000
Payroll	11,006	11,006	-
Office expense	2,300	1,911	389
Legal and accounting	2,185	1,920	265
Payroll Tax	3,448	842	2,606
Advertisement	900	1,084	(184)
Total expenditures	\$ 269,839	\$ 16,817	\$ 253,022
Excess (Deficiency) of Revenues Over Expenditures	\$ (214,963)	\$ 65,739	\$ 280,703
Fund balance, beginning	not budgeted	\$ 510,817	
Fund balance, ending	not budgeted	\$ 576,556	

See accountants' compilation report.

SUPPLEMENTAL INFORMATION

**Lafourche Parish Game & Fish Management Commission
 Component Unit of the Lafourche Parish Government
 Lockport, Louisiana**

For the Year ended December 31, 2025

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

Agency Head Name: Vincent Guillory, Sr. – Chairman

Purpose	Amount
Salary	\$0
Benefits - insurance	0
Benefits - retirement	0
Benefits – other	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

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Component Unit of the Lafourche Parish Government
Lockport, LA

Schedule of Findings & Corrective Action Plan
December 31, 2025

Current year findings

No current year findings.

Prior year findings

No prior year findings.