FIRE PROTECTION DISTRICT NO. 1
OF GRANT PARISH

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Paul Dauzat CPA, LLC

P.O. Box 12359
Alexandria, La. 71315

MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report

To the Board of Commissioners
Fire Protection District No. 1
of Grant Parish

I have reviewed the accompanying basic financial statements of Fire Protection District No. 1 of Grant Parish (a governmental entity) as of and for the year ended December 31, 2025, as listed in the table of contents, in accordance with U.S. Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements present only Fire Protection District No. 1 of Grant Parish, which is a component unit of the Grant ParishPolice Jury and do not purport to present fairly the financial position of the Police Jury as of December 31, 2025, and changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. A review includes primarily applying analytical procedures to management's financial data and making inquiries of District's management. A review is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express an opinion.

Management's Responsibility For The Financial Statements
The management of the Fire Protection District No. 1 of Grant Parish 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 designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement due to fraud or error.

Accountant's Responsibility
My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of the Fire District No. 1, and to meet my other ethical responsibilities, in accordance with relevant ethical requirements related to my review.

Accountant's Conclusion
Based on my review, I am not aware of any material modifications that should be made to the accompanying basic financial statements in order for them to be in conformity with generally accepted accounting principles generally accepted in the United States of America.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that Statements of Revenue, Expenditures and Changes in Fund Balances (Budget and Actual) 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 Managements' Discussion and Analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required

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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. Such information is the responsibility of management. I have not audited, reviewed, or compiled the required supplementary information and I do not express an opinion, a conclusion, nor provide any assurance on it.

Other Supplemental Information

My review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The Schedule of Compensation, Benefits and Other Payments to Agency Head is presented only for supplementary analysis purposes and is required by the Louisiana Legislative Auditor.

The other supplemental information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements and I am not aware of any material modifications that should be made thereto.

Other Reporting

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated May 13, 2026 on the results of our agreed-upon procedures.

Paul Dauzat

Paul Dauzat, CPA
Alexandria, Louisiana
May 13, 2026

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Fire Protection District No. 1 of Grant Parish

Statement of Net Position
December 31, 2025

		Governmental Activities
ASSETS		
Cash and Cash Equivalents	$	445,726
Receivables (net)		286,778
Capital Assets - Land		33,264
Capital Assets - Depreciable		607,756
Total Assets		1,373,524
LIABILITIES		
Accounts Payable		7,587
Total Liabilities		7,587
NET POSITION		
Invested in capital assets, net of related debt		641,020
Unrestricted		724,917
Total Net Position	$	1,365,937

Fire Protection District No. 1 of Grant Parish

Statement of Activities
For the Year Ended December 31, 2025

		Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
Governmental Activities					
Fire Protection	$ 246,638	$ -	$ -	$ -	$ (246,638)
Building Operations	7,929	23,367	-	-	15,438
Total Governmental Activities	254,567	23,367	-	-	(231,200)
		General Revenues:			
		Property Taxes			290,293
		Other Revenue			32,961
		Total General Revenues			323,254
		Change in Net Position			92,054
		Net Position - Beginning			1,273,883
		Net Position - Ending			$ 1,365,937

FUND FINANCIAL STATEMENTS

Fire Protection District No. 1 of Grant Parish

Balance Sheet - Governmental Funds

December 31, 2025

		General
Assets		
Cash and Cash Equivalents	$	445,726
Receivables		286,778
Total assets	$	732,504
Liabilities and Fund Balance		
Liabilities		
Accounts Payable and Accrued Expenses	$	7,587
Total liabilities		7,587
Fund Balance		
Unassigned		724,917
Total Fund Balances		724,917
Total Liabilities and Fund Balance	$	732,504

Reconciliation of the Governmental Funds Balance Sheets to the Statement of Net Position

Total Fund Balances - Governmental Funds	$	724,917
Amounts reported for governmental activities in the statement of net position are different because:		
Long term liabilities and related accrued interest are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet		-
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		641,020
Net Position of Governmental Activities	$	1,365,937

Fire Protection District No. 1 of Grant Parish

Statement of Revenue, Expenditures and Changes in Fund Balance - Governmental Funds
For the Year Ended December 31, 2025

		General
Revenues:		
Ad Valorem Taxes	$	290,293
Use of Property		23,367
Other		32,961
Total revenues		346,621
Expenditures:		
Current		
Public Safety - Fire Protection		
Insurance		60,706
Contract Services		21,035
Legal and Professional		11,676
Miscellaneous		7,440
Repairs and Maintenance		9,630
Supplies		70,756
Utilities		15,318
Vehicle Expenses		10,105
Building Operations		1,525
Capital Expenditures		50,000
Debt Service		-
Total expenditures		258,191
Excess (Deficiency) of Revenues Over Expenditures		88,430
Fund Balance - Beginning of Year		636,487
Fund Balance - End of Year	$	724,917

Fire Protection District No. 1 of Grant Parish

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2025

Net change in fund balances of Governmental Funds	$	88,430
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. The effect of Capital Expenditures and debt service is presented as follows:		
Depreciation		(46,376)
Capital Expenditures		50,000
Change in net position of governmental activities	$	92,054

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fire Protection District No. 1 of Grant Parish (the Fire District) was created to provide fire protection for portions of Grant Parish. It is governed by a Board consisting of five members and the majority of the members are appointed by the Grant Parish Police Jury. The Fire District is a component unit of the Grant Parish Police Jury, the primary governing body of the Parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Fire District and do not present financial information on the primary government, the general government services provided by that entity, or the other governmental units that are accountable to the primary government.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

The Governmental Accounting Standards Board (GASB) established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and

    a. The ability of the reporting entity 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 reporting entity.

2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Fire District is a component unit of the Grant Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by Fire Protection District No. 1 and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Fire District's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Fire District's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Fire District as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include any charges for services and most grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Fire District's major funds are described as follows:

- General Fund – This fund is the primary operating fund of the Fire District is used to account for all resources, except those required to be accounted for in other funds.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

Financial Statement Presentation	Basis of Accounting	Measurement Focus
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of account and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

Use of Estimates

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

Budget Practices

Budgets of the General Fund are prepared on the modified accrual basis of accounting. Unexpended appropriations of this fund lapse at the end of each fiscal year. Budgets of the General Fund and all changes and amendments to these budgets are approved by the Board of Commissioners as a whole.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives typically range from five to forty years.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

Internal Balances

Internal balances arise from transactions between funds are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. Internal balances are eliminated in preparing government-wide financial statements.

NOTE 2 - CASH

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

At December 31, 2025, the Fire District had $447,155 in deposits (collected bank balance). These deposits are secured from risk by $322,271 of federal deposit insurance and $432,675 of pledged securities held by the custodial bank in the name of the fiscal agent bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - RECEIVABLES

At December 31, 2025, receivables were limited to ad valorem taxes and related revenue sharing collected by other governmental units on behalf of the Fire District. These amounts are considered fully collectible and there is no allowance for doubtful accounts.

NOTE 4 – CAPITAL ASSETS

A summary of the Fire District's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Non Depreciable Capital Assets				
Land	$ 33,264	$ ----	$ ----	$ 33,264
Depreciable Capital Assets				
Equipment	895,663	50,000	223,283	722,380
Buildings and Improvements	828,177	----	----	828,177
Accumulated Depreciation	(1,119,708)	(46,376)	(223,283)	(942,801)
Depreciable Capital Assets (Net)	604,132	3,624	----	607,756
Total Capital Assets	$ 637,396	$ 3,624	----	$ 641,020

For the year ended December 31, 2025, depreciation expense totaled $46,376. This total included $39,972 reported as fire protection and $6,404 reported as building operations.

NOTE 5 - RISK MANAGEMENT

The Fire District is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Fire District insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 6 – PROPERTY TAXES

Property taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from property taxes are recognized as revenue in the year billed. Assessments for the year ended December 31, 2025, are presented as follows:

	Mills
Operations and Maintenance	20.24

NOTE 7 – BUDGET ADOPTION

The governing body has not adopted a budget as required by State Law. The consequences associated with not adopting a budget have not been determined and no provisions have been made in the financial statements for liabilities that may arise from the absence of a budget. In general, any consequences associated with this matter are expected to be inconsequential.

Fire Protection District No. 1 of Grant Parish

Statement of Revenue, Expenditures and Changes in Fund Balance - General Fund Budget and Actual
For the Year Ended December 31, 2025

	Budget Amounts Original	Budget Amounts Final	Variance - Original Budget and Final Budget	Actual	Variance - Final Budget and Actual
Revenues:					
Ad Valorem Taxes	$ -	$ -	$ -	$ 290,293	$ 290,293
Use of Property	-	-	-	23,367	23,367
Other	-	-	-	32,961	32,961
Total revenues	-	-	-	346,621	346,621
Expenditures:					
Current					
Public Safety - Fire Protection	-	-	-	206,666	(206,666)
Building Operations	-	-	-	1,525	(1,525)
Capital Expenditures	-	-	-	50,000	(50,000)
Total expenditures	-	-	-	258,191	(258,191)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	88,430	88,430
Fund balance - beginning of year	636,487	636,487	-	636,487	-
Fund balance - end of year	$ 636,487	$ 636,487	$ -	$ 724,917	$ 88,430

Note to Budgetary Comparison Schedule
For the year ended December 31, 2025, the Fire District's governing body did not adopt a budget as required by State Law. The consequences associated failing to comply with budget requirements has not been determined.

OTHER SUPPLEMENTAL INFORMATION

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

Year Ended December 31, 2025

Agency Head Name: Tiffani Crain, President

Purpose	Amount
Salarly	none
Benefits-Insurance	none
Benefits-Retirement	none
Car Allowance	none
Vehicle Provided By Government	none
Per Diem	none
Reimbursements	none
Travel	none
Registration Fees	none
Conference Travel	none
Continuing Professional Education Fees	none
Housing	none
Unvouchered Expenses	none
Special Meals	none

The President of the Fire District is the head of the agency and its chief executive officer. The President volunteers his services and does not receive any compensation, benefits or reimbursements.

OTHER REPORTING

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Fire Protection District No. 1
of Grant Parish

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire District's compliance with certain laws and regulations during the year ended December 31, 2025, included in the *Louisiana Attestation Questionnaire*. Management of Fire District No. 1 is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*.The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding $ 30,000, or public works exceeding $ 150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2296 (the public bid law).

   There were no transactions meeting this scope of bid law.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of the Board Members as defined by LSA-RS 42:1101-1124 (code of ethics), and a list of outside business interests of the Board Members and employees, as well as their immediate families.

   Management provided me with the required list including the information noted.

3. Obtain from management a listing of all employees paid during the period under examination.

   There were no employees during the fiscal year.

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

   Not applicable.

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BUDGETING

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

   A budget was not adopted or approved by the board for the year ended December 31, 2025.

6. Trace the budget adoption and amendments to the minute book.

   Not applicable (The Fire District did not adopt a budget for the year 2025)

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

   Not applicable (

ACCOUNTING AND REPORTING

8. Randomly select six disbursements made during the period under examination and:

   (a) Trace payments to supporting documentation as to proper amount and payee.

   I examined supporting documentation and found that payment was for the proper amount and made to the correct payee.

   (b) Determine if payments were properly recorded to the correct fund and general ledger account.

   All payments selected were properly recorded to the correct fund and general ledger account.

   (c) Determine whether payments received approval from proper authorities.

   Inspection of the documentation for items selected indicated that the checks were signed by the proper official. No further approval was required.

   (d) Determine that the schedule of compensation, benefits, and other payments to the agency head or chief executive officer is reported accurately.

   Inspection of the records indicated that the schedule of compensation, benefits and other payments to the agency head is accurately presented.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (open meetings law).

   The District complied with this requirement.

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

    I inspected deposits for the period and noted no deposits that appeared to be such proceeds.

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

    I inspected the records for the year and noted no employees or instances that indicated payments to any District personel which would constitute bonuses, advances, or gifts.

I was engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported.

This report is intended solely for the use of management of Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Paul Dauzat

Paul Dauzat
Certified Public Accountant
May 13, 2026

Findings For The Year Ended December 31, 2024

SECTION 1-Financial Statements

None Reported

SECTION 2-Attestation Report

None Reported

Findings For The Year Ended December 31, 2025

SECTION 1-Financial Statements

None Reported

SECTION 2-Attestation Report

Finding 2025-1: Budget Adoption

A budget was not adopted and approved by the board of commissioners for the year ended December 31, 2025.

FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH

CURRENT YEAR FINDINGS AND MANAGEMENTS CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2025

SECTION 1-Review Report

No findings

SECTION 2-Attestation Report

Finding 2025-1: Budget Adoption- A budget was not prepared and approved by the board of commissioners.

Management's Response:

We will adopt a budget and obtain board approval for the year ending December 31, 2026

REQUIRED REPRESENTATIONS

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

May 6, 2026 (Date Transmitted)

PAUL DAUZAT CPA, LLC (CPA Firm Name)

PO BOX 12359 (CPA Firm Address)

ALEXANDRRIA, LA. 71315 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025 (date) 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.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X]

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

Yes [X] 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 [X]

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 [X] 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 [X]

Meetings

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

Yes [X] 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 [X]

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 [X] No [ ] N/A [ ]

Prior-Year Comments

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

Yes [ ] No [ ] N/A [X]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [X] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [X] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [X] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [X] 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 [X] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [X] 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 [X] 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 [X] No [ ] N/A [ ]

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

_______________________ President

GRANT PARISH FIRE DISTRICT NO. 1