

HESSMER VOLUNTEER FIRE DEPARTMENT

Hessmer, Louisiana

Financial Report

Year Ended December 31, 2024

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KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors
Hessmer Volunteer Fire Department
Hessmer, Louisiana

We have reviewed the accompanying financial statements of Hessmer Volunteer Fire Department (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

We are required to be independent of the Hessmer Volunteer Fire Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

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

Supplementary Information

The supplementary information on page 13 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 directly 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 modification that should be made to supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
August 11, 2025

BASIC FINANCIAL STATEMENTS

HESSMER VOLUNTEER FIRE DEPARTMENT
Hessmer, Louisiana

Statement of Financial Position
For the Year Ended December 31, 2024

ASSETS

Current assets	
Cash	\$ 47,058
Accounts receivable	<u>27,488</u>
Total current assets	<u>74,546</u>
 Fixed assets	
Buildings and equipment	1,763,767
Accumulated depreciation	<u>(1,176,663)</u>
Total fixed assets, net of depreciation	<u>587,104</u>
 Total assets	 <u><u>\$ 661,650</u></u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 1,749
Accrued interest payable	3,961
Payroll liability	234
Leases payable	31,433
Note payable	<u>29,862</u>
Total current liabilities	<u>67,239</u>
 Non-current liabilities	
Leases payable	99,078
Note payable	<u>418</u>
Total non-current liabilities	<u>99,496</u>
 Total liabilities	 <u>166,735</u>
 Net assets:	
Without donor restrictions	 <u>494,915</u>
 Total liabilities and net assets	 <u><u>\$ 661,650</u></u>

The accompanying notes are an integral part of the basic financial statements.

HESSMER VOLUNTEER FIRE DEPARTMENT
Hessmer, Louisiana

Statement of Activities
For the Year Ended December 31, 2024

Changes in net assets without donor restrictions:

Contributions and other -

Ad valorem taxes	\$ 136,489
Grant proceeds	148,250
Other income	<u>9,686</u>
Total contributions and other	<u>294,425</u>

Program service expenses:

Public safety - fire protection

Dues and subscriptions	520
Depreciation	91,128
Fuel	3,943
Insurance	11,852
Interest	8,468
Licenses & permits	10
Pay per call incentive	2,500
Payroll taxes	375
Public awareness	962
Repairs and maintenance	28,570
Salaries	4,800
Supplies	15,052
Training	792
Utilities	<u>419</u>
Total program service expenses	<u>169,391</u>

Support service expenses:

Management and general

Accounting	2,900
Bank charges	314
Meeting	1,152
Office	<u>3,640</u>
Total support service expenses	<u>8,006</u>

Total expenses	<u>177,397</u>
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Change in net assets without donor restrictions	117,028
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Net assets, beginning of year	<u>377,887</u>
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Net assets, end of year	<u><u>\$ 494,915</u></u>
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The accompanying notes are an integral part of the basic financial statements.

Hessmer Volunteer Fire Department
Hessmer, Louisiana

Statement of Cash Flows
For the Year Ended December 31, 2024

Cash flows from operating activities:	
Change in net assets without donor restrictions	\$ 117,028
Adjustments to reconcile change in net assets to net cash flow from operating activities:	
Depreciation	91,128
(Increases) decreases in operating assets:	
Accounts receivable	(1,599)
Increase (decrease) in operating liabilities:	
Accounts payable	(3,589)
Accrued interest payable	(856)
Payroll liabilities	<u>(3)</u>
Total adjustments	<u>85,081</u>
Net cash provided by operating activities	<u>202,109</u>
Cash flows from investing activities:	
Purchase of property, plant and equipment	<u>(159,260)</u>
Cash flows from financing activities:	
Proceeds from issuing debt	30,280
Payments on leases payable	(51,709)
Payments on note payable	<u>(8,549)</u>
Net cash used by financing activities	<u>(29,978)</u>
Net change in cash and cash equivalents	12,871
Cash and cash equivalents, beginning of period	<u>34,187</u>
Cash and cash equivalents, end of period	<u>\$ 47,058</u>
<u>Supplemental disclosure of cash flow information:</u>	
Cash paid during the year for interest	<u>\$ 5,830</u>

The accompanying notes are an integral part of the basic financial statements.

HESSMER VOLUNTER FIRE DEPARTMENT
Hessmer, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Operations

Hessmer Volunteer Fire Department, (Fire Department) is a nonprofit organization formed under the laws of the State of Louisiana on May 14, 1992. The Fire Department is considered a Subdistrict of the Avoyelles Fire Protection District #2 and provides fire protection services to its members in the Avoyelles parish area. The Fire Department is governed by a board of directors which are elected annually and they meet monthly. The Fire Department is classified as a section 501 (C) (3) organization of the Internal Revenue Code and is exempt from federal and state income taxes.

B. Financial Statement Presentation

The Fire Department reports information regarding its financial position and activities according to two classes of net assets: Net Assets without Donor Restrictions and Net Assets with Donor Restrictions.

The financial statements of the Fire Department have been prepared on the accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

C. Cash and Cash Equivalents

Cash and cash equivalents are comprised of interest-bearing deposits which are stated at cost, which approximates market. All short-term investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash, and at the date of purchase, they have a maturity date no longer than three months. Certificates of deposit are classified separate from cash equivalents if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Certificates of deposit are stated at cost which approximates market.

D. Accounts Receivables and Allowance for Doubtful Accounts

Accounts receivable consists primarily of amounts due from grants and the Avoyelles Fire Protection District #2 as it relates to ad valorem taxes. No allowance for doubtful accounts is recorded, as all amounts are viewed as collectible by management as of December 31, 2024.

E. Property, Plant and Equipment

Property, plant, and equipment, with an acquisition costs of \$1,000 or more is capitalized. Assets donated to the Fire Department are capitalized at their current fair market value. Property and equipment are valued at acquisition costs and are

HESSMER VOLUNTER FIRE DEPARTMENT
Hessmer, Louisiana

Notes to the Basic Financial Statements

being depreciated on a straight-line basis over their estimated useful lives of five to twenty years.

F. Net Assets

The net assets of the Fire Department and changes therein are classified and reported as follows:

Net Assets with Donor Restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions may be temporary in nature. These restrictions will be satisfied by actions of the Fire Department or by the passage of time.

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Fire Department. These net assets may be used at the discretion of the Fire Department's management and board of directors.

G. Revenue and Expense Recognition

The Fire Department recognizes revenues on the accrual basis of accounting. Revenues of the Fire Department consist of Ad valorem taxes, grant proceeds and donations. Substantially all other revenues are recorded when received.

Ad valorem taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 of each year and are due and payable on or before December 31. Unpaid taxes become delinquent on January 2 of the following year. The taxes are assessed by the Avoyelles Parish Assessor's office and collected by the Avoyelles Parish Sheriffs office. The taxes are remitted to the Avoyelles Parish Fire Protection District No. 2. The Hessmer Volunteer Fire Department is one of 14 members in this district. Each member is guaranteed a base amount of \$25,000 and the remainder of funds are distributed to the subdistricts on the basis of structures served.

Expenses are recognized in the period incurred in accordance with the accrual basis of accounting.

H. Allocation of Functional Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort.

HESSMER VOLUNTER FIRE DEPARTMENT
Hessmer, Louisiana

Notes to the Basic Financial Statements

I. Income Tax Status

The Fire Department is exempt from federal income tax as an organization described in Section 501(c) (3) of the Internal Revenue Code and, therefore has no provision for federal income taxes.

ASC 740 requires that a tax position be recognized or derecognized based on a "more than not" threshold. This applies to positions taken or expected to be taken in a tax return where there is uncertainty about whether a tax position will ultimately be sustained upon examination. Management has analyzed the tax positions taken by the Fire Department and has concluded that as of December 31, 2024 there are no uncertain positions take or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Fire Department is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

J. Estimates

The process of preparing financial statements in conformity with generally accepted accounting principles requires management to use estimates and make assumptions regarding certain types of assets, liabilities, support, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

(3) Concentration of Credit Risk

The Fire Department maintains most of its cash deposits at one financial institution. Cash accounts at banks are insured by the Federal Deposit Insurance Company (FDIC) up to \$250,000. The Fire Department's cash balances were fully insured by FDIC insurance at December 31, 2024.

(4) Property, Plant and Equipment

A summary of property, plant and equipment is as follows:

Buildings	\$ 175,939
Equipment	642,443
Trucks	945,385
	<hr/>
Total property, plant, and equipment	1,763,767
Less: Accumulated depreciation	(1,176,663)
	<hr/>
Net property, plant, and equipment	\$ 587,104

Depreciation expense for the year ended December 31, 2024 was \$91,128.

HESSMER VOLUNTER FIRE DEPARTMENT
Hessmer, Louisiana

Notes to the Basic Financial Statements

(5) Changes in Long-Term Debt

\$220,398 capital lease payable to Government Capital Corporation dated January 29, 2022, due in annual installments of \$35,271 including interest at 2.92%, final maturity at January 29, 2028.	\$ 130,511
\$30,280 promissory note payable to the Cottonport Bank dated October 8, 2024, due in monthly installments of \$2,806, including interest at 6.5%, final maturity at January 25, 2026.	<u>30,280</u>
Less current maturities	<u>(61,295)</u>
Long-term debt	<u><u>\$ 99,496</u></u>

The annual debt service requirements are as follows:

	Principal payments	Interest payments	Total payments
2025	\$ 61,295	\$ 4,842	\$ 66,137
2026	32,770	2,922	35,692
2027	33,297	1,974	35,271
2028	<u>33,429</u>	<u>1,001</u>	<u>34,430</u>
Total	<u><u>\$ 160,791</u></u>	<u><u>\$ 10,739</u></u>	<u><u>\$ 171,530</u></u>

(6) Commitments and Contingencies

At December 31, 2024, the Fire Department had no pending litigation.

(7) Compensation of Board Members

Board members received no compensation during the fiscal year ending December 31, 2024.

HESSMER VOLUNTER FIRE DEPARTMENT
Hessmer, Louisiana

Notes to the Basic Financial Statements

(8) Liquidity and Availability of Resources

The Fire Department's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Cash and cash equivalents	\$ 47,058
Accounts receivable	<u>27,488</u>
Total current assets	<u>\$ 74,546</u>

Certain assets are restricted by lenders for specific purposes and, therefore, are not available for general expenditure. As part of the Fire Department's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Although the Fire Department does not intend to spend from its restricted assets other than amounts appropriated for general expenditures as part of its annual appropriation process.

(9) Subsequent Event Review

The Fire Department has evaluated subsequent events through August 11, 2025, the date which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

HESSMER VOLUNTEER FIRE DEPARTMENT
Hessmer, Louisiana

Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2024

Agency Head Name: Quinn Drouin, Fire Chief

Purpose	Amount
Salary	\$ 1,800

See accountant's independent review report.

INTERNAL CONTROL AND COMPLIANCE

HESSMER VOLUNTEER FIRE DEPARTMENT
Hessmer, Louisiana

Schedule of Current and Prior Year Findings
And Management's Corrective Action Plan
Year Ended December 31, 2024

Part I: Current Year Findings and Management's Corrective Action Plan

A. Internal Control Over Financial Reporting

There were no internal control findings to report.

B. Compliance

2024-001 Late Filing of Annual Report

Fiscal year finding initially occurred: 2024

CONDITION: The Hessmer Volunteer Fire Department did not comply with LA R.S. 24:513 by submitting an annual report to the Louisiana Legislative auditor within six months after their fiscal year end.

CRITERIA: L.A. RS 24:513.

CAUSE: The Fire Department received additional funding during the fiscal year end which required them to have a review performed. Under normal circumstances they are only required to have a compilation performed and additional time was needed to complete the engagement.

EFFECT: The Fire Department is not in compliance with state law.

RECOMMENDATION: The Fire department should review applicable state laws and adhere to them in the future.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Fire Department concurs with the finding and will monitor their revenues going forward.

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

None reported.

B. Compliance

None reported.

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Hessmer Volunteer Fire Department
Hessmer, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Hessmer Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Department's compliance with certain laws and regulations during the year ended December 31, 2024, included in the Louisiana Attestation Questionnaire.

The Hessmer Volunteer Fire Department has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Department's compliance with certain laws and regulations for the fiscal period January 1, 2024 through December 31, 2024. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Federal State and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

Obtained a listing of grant awards from management.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

Performed test of disbursements noting no exceptions.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Performed test of disbursements noting no exceptions

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

Performed test of disbursements noting no exceptions

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

Performed test of disbursements noting no exceptions

6. For each selected disbursement made for federal grant awards, obtain the Compliance Supplement for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the Compliance Supplement, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Performed test of disbursements noting no exceptions.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

Not applicable.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

Reviewed meetings minutes noting no exceptions.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

Reviewed budget noting no exceptions.

State Audit Law

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

The current report was filed late. See finding 2024-001 in the Schedule of Current and Prior Year Findings and Management's Corrective Action Plan.

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

Not applicable.

Prior Year Comments

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

Not applicable.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

_____ (Date Transmitted)

Kolder, Slaven & Company (CPA Firm Name)
1428 metro Dr. (CPA Firm Address)
Alexandria, LA 71301 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of Dec. 31, 2024 (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.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No [] N/A []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes ☒ No [] N/A []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No [] N/A []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No [] N/A []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes ☒ No [] N/A []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No [] N/A []

Reporting

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 ☒

Prior-Year Comments

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

Yes ☐ No ☐ N/A ☒

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 ☒ 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.


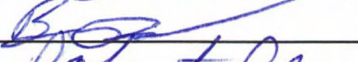
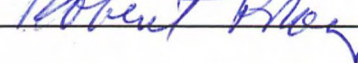
Yes ☒ No ☐ N/A ☐

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.

	Secretary	7/10/25	Date
	Treasurer	7/10/25	Date
	President	7/10/25	Date