FIRE PROTECTION DISTRICT NO. 12
OF RAPIDES PARISH

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

TABLE OF CONTENTS

May 28, 2026

INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors
Fire Protection District No. 12
Cheneyville, LA 71325

We have reviewed the accompanying basic financial statements of the governmental activities and each major fund of the Fire Protection District No. 12 of Rapides Parish as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and 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 Fire Protection District No. 12 of Rapides Parish, 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 basic financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information
Accounting principles generally accepted in the United State 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 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. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Other Supplemental Information

Our 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 accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented only for supplementary analysis purposes and are not a required part of the basic financial statements. This information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements and we are not aware of any material modifications that should be made thereto. Such information is the responsibility of management. We have not audited, reviewed, or compiled the other supplemental information and we do not express an opinion, a conclusion, nor provide any assurance on it.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated May 28, 2026, on the results of our agreed-upon procedures.

Rozier, McKay & Willis

ROZIER, MCKAY, & WILLIS
Certified Public Accountants

Fire Protection District No. 12 of Rapides Parish

Statement of Net Position

December 31, 2025

	Governmental Activities
ASSETS	
Cash	$ 147,684
Receivables (net)	313,557
Capital Assets	
Non depreciable capital assets	
Construction in Process	507,372
Land	100,745
Depreciable capital assets, net	1,083,036
Total Assets	2,152,394
LIABILITIES	
Accounts Payable	328
Long-term Liablities	
Long-term Debt	
Due within one year	182,411
Due in more than one year	186,771
Total Liabilities	369,510
NET POSITION	
Invested in Capital Assets, Net of Related Debt	1,321,971
Restricted for Capital Projects	-
Unrestricted	460,913
Total Net Position (deficit)	$ 1,782,884

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

Fire Protection District No. 12 of Rapides Parish

Statement of Activities

For the Year Ended December 31, 2025

		Program Revenues			
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
Governmental Activities					
Fire Protection	$ 232,169	$ -	$ 19,958	$ -	$ (212,211)
Total Governmental Activities	232,169	-	19,958	-	(212,211)
			General Revenues:		
			Property Taxes		327,861
			Other		3,420
			Total General Revenues		331,281
			Change in Net Position		119,070
			Net Position - Beginning		1,663,814
			Net Position - Ending		$ 1,782,884

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

Fire Protection District No. 12 of Rapides Parish

Balance Sheet - Governmental Funds

December 31, 2025

	General Fund
Assets:	
Cash	$ 147,684
Receivables	313,557
Total Assets	$ 461,241
Liabilities and Fund Balances:	
Liabilities:	
Accounts Payable	$ 328
Total Liabilities	328
Fund Balance:	
Restricted	-
Unassigned	460,913
Total Fund Balance	460,913
Total Liabilities and Fund Balance	$ 461,241

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

Total Fund Balance - Governmental Fund	$ 460,913
Amounts reported for governmental activities in the statement of net position are different because:	
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,691,153
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet	(369,182)
Net Position of Governmental Activities	$ 1,782,884

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

Fire Protection District No. 12 of Rapides Parish

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

	General Fund
Revenues:	
Ad valorem taxes	$ 327,861
2% Insurance Rebate	9,958
Other	13,421
Total revenues	351,240
Expenditures:	
Public Safety:	
Labor and related expenses	32,597
Fuel	9,899
Insurance	28,375
Legal and accounting	7,100
Office expense	13,480
Repairs and maintenance	18,995
Other	8,548
Debt Service	191,234
Total expenditures	310,228
Excess (Deficiency) of Revenues Over Expenditures	41,012
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	41,012
Fund balance - beginning of year	419,901
Fund balance - end of year	$ 460,913

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

Fire Protection District No. 12 of Rapides 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		$ 41,012
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. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital expenditures reported by Governmental Funds	-	
Depreciation expense reported on a government-wide basis	(100,095)	(100,095)
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		178,153
Change in net assets of governmental activities		$ 119,070

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fire Protection District No. 12 of Rapides Parish (the Fire District) was created to provide fire protection for portions of Rapides Parish. The Fire District was organized by the Police Jury of Parish of Rapides.

The Fire District is governed by a board of directors consisting of five members, each of which is a resident property taxpayer of the Fire District. Two members are appointed by the Rapides Parish Police Jury, two members by the Board of Commissioners, and one member is selected by the preceding four members. The Fire District is a component unit of the Rapides 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 fund 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 basic criterion for including a potential component unit within the reporting entity is financial accountability. Criteria to be considered in determining financial accountability are described as follows:

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 criteria presented above, the Fire District is a component unit of the Rapides Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the Fire Protection District No. 12 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 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 any 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 and is used to account for all resources, except those required to be accounted for in other funds.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues and expenditures 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 accounting 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 measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. 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.

Use of Estimatesed before

The preparation of financial statements 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.

Restricted Assets

Any amounts reported as restricted assets, represent resources that must be expended in a specific manner. Restrictions of this natures can be imposed by tax propositions and various contractual obligations including grant agreements and bond covenants. Whenever restricted assets can be used to satisfy an obligation, the restricted assets are typically consumed before utilizing any unrestricted resources.

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 Directors 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 and Cash Equivalents

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. Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposits is typically mitigated by purchasing instruments that mature in one year or less.

NOTE 2-CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market value. 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 has $151,949 in deposits (collected bank balance). These deposits are fully secured from risk by $151,949 of federal deposit insurance.

NOTE 3 - AD VALOREM TAXES

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are collected by the Rapides Parish Sheriff's Office and remitted to the Fire District the month subsequent to collection.

Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed. For the year ended December 31, 2025, 14.96 mills were assessed. The tax expires in 2027.

NOTE 4 - RECEIVABLES

Receivables at December 31, 2025, consisted entirely of amounts due from the Rapides Parish Sheriff's Office of $313,557 for ad valorem taxes.

NOTE 5 – 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				
Construction in Process	$ 507,372	$ ----	$ ----	$ 507,372
Land	100,745	----	----	100,745

Depreciable Capital Assets				
Trucks	$ 1,556,317	$ ----	$ ----	$ 1,556,317
Building	1,144,416	----	----	1,144,416
Equipment	284,746	----	----	284,746
Furniture & Fixtures	9,507	----	----	9,507
Accumulated Depreciation	(1,811,856)	(100,094)	----	(1,911,950)
Total Net of Depreciation	$ 1,183,130	$ (100,094)	$ ----	$ 1,083,036

Depreciation expense for the year ended December 31, 2025 is $100,094.

NOTE 6 – ACCOUNTS PAYABLE

Accounts payable at December 31, 2025 consist entirely of amounts due to vendors.

NOTE 7 - RISK MANAGEMENT

The Fire District is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; 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 8 - LONG-TERM LIABILITIES

Changes in the District's long-term debt for the year ended December 31, 2025, are presented as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Business-Type Activities				
Certificates of Indebtedness	$ 547,334	$ ----	$ 178,152	$ 369,182

Revenue Bonds

The District has issued revenue bonds that are secured by and payable solely from a pledge of funds generated by a specific revenue source. Revenue bonds outstanding at December 31, 2025, are described as follows:

Revenue Bonds	
$1,225,200 Certificates of Indebtedness, Series 2021, bearing interest at a rate of 2.39%, payable in annual installments of $191,234 with the final installment due in 2027. The Bonds are callable after 2023.	$ 369,182
Portion due within one year	(182,411)
Portion due in more than one year	$ 186,771

Maturity of Long-term Debt

A schedule of maturities of long-term debt is presented as follows:

Year Ended June 30th	Principal	Interest	Total
2026	$ 182,411	$ 8,823	$ 191,234
2027	$ 186,770	$ 4,464	$ 191,234
Total Business-Type	$ 369,182	$ 13,287	$ 382,469

Interest expense for the current year totaled $13,081.

NOTE 9 - CONTINGENCIES

Existing conditions that may have future financial consequences are referred to as contingencies. Contingencies existing at December 31, 2025 are described as follows:

Contractual Obligations

The District is under contract with a local construction company to complete construction at the fire station. During the previous year, the construction company ceased all communications with the District. During the current year, the attorney for the District sent a letter requesting information or the construction company would be in default of the contract. The future of the contract is unknown. As of year end the only outstanding amount was retainage payable. The District does not believe this amount is due under the circumstances and a payable has not been reported. District representatives are also communicating with the bonding company and the district's attorney to evaluate potential courses of action and determine appropriate next steps.

Fire Protection District No. 12 of Rapides Parish

Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund Budget and Actual

For the Year Ended December 31, 2025

	Budget Amounts		Variance - Original Budget and Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			
Revenues:					
Ad valorem taxes	$ 275,000	$ 344,140	$ 69,140	$ 327,861	$ (16,279)
State Revenue Sharing	500	2,101	$ 1,601	2,101	-
2% Insurance Rebate	9,666	9,958	$ 292	9,958	-
Miscellaneous	2,100	1,321	$ (779)	1,312	(9)
Grant Revenues	-	10,000	$ 10,000	10,000	-
Interest Income	-	-	$ -	8	8
Total revenues	287,266	367,520	80,254	351,240	(16,280)
Expenditures:					
Public Safety:					
Fuel	9,577	9,899	322	9,899	-
Labor	27,000	27,000	-	27,000	-
Supplies	350	419	69	-	419
Insurance	26,850	28,375	1,525	28,375	-
Legal and accounting	6,750	7,100	350	7,100	-
Office expense	2,500	13,440	10,940	13,480	(40)
Repairs and maintenance	6,000	18,995	12,995	18,995	-
Other	17,005	17,578	573	14,146	3,432
Capital outlay	-	2,197	2,197	-	2,197
Debt Service	191,234	191,234	-	191,234	-
Total expenditures	287,266	316,237	28,971	310,229	6,008
Excess (deficiency) of revenues over expenditures	$ -	$ 51,283	$ 51,283	$ 41,011	$ (10,272)

Note to Budgetary Comparison Schedule

The original budget was amended to provide for additional ad valorem taxes and additional repair expenses incurred during the year.

Differences between actual amounts and the final budget are favorable. Based on these results, operations were conducted in a manner that emphasized conforming with budgetary constraints.

Fire Protection District No. 12 of Rapides Parish

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

For the Year Ended December 31, 2025

AGENCY HEAD - Edward Beaver, III, President of the Board

Conference Fees	$ -
Lodging	-
	$ -

Per review of the general ledger no payments were made to the agency head Edward Beaver III during the year.

Rozier McKay & Willis | CERTIFIED PUBLIC ACCOUNTANTS

May 28, 2026

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Fire Protection District No. 12
of Rapides Parish

We have performed the procedures enumerated below on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District 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 District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. 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.

The procedures and associated findings are as follows:

PUBLIC BID LAW:

1. Select all expenditures made during the year for material and supplies exceeding $30,000, or public works exceeding $250,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

   Reviewed the general ledger for any expenditures made during the year for materials and supplies exceeding $30,000. No such transactions were found.

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 (the code of ethics), and a list of outside business interests of the Board Members and employees, as well as their immediate families.

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

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

   Management provided us with a listing of all employees paid during the period under examination.

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

We examined the list the members of immediate family members and compared it to the list of employees provided from management. We determined none of the people listed as immediate family members were included on the list of employees.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

We examined the list the members of immediate family members and their occupations and compared it to the list of disbursements made during the year. We determined none of the businesses listed were included in the list of disbursements.

BUDGETING

6. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of both the original budget and amended budget.

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

We traced the adoption of the original budget by the Board of Fire Protection District No. 12 to minutes of the December 29,2025 meeting.

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

We compared revenues and expenditures of the final budget to actual revenues and expenditures. There were no unfavorable variances.

ACCOUNTING AND REPORTING

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

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

We examined supporting documentation for each of the six selected disbursements and found that all payments were for the proper amount and made to the correct payee.

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

All of the payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated that each disbursement was approved by the proper officials.

MEETINGS

10. 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 (the open meetings law).

The Fire District is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.

DEBT

11. 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.

    We inspected the cash receipts journal for the period under examination and no proceeds from debt were detected.

ADVANCES AND BONUSES

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

    We inspected payroll records and the minutes for the year to determine if there were payments to employees that may be considered a bonus, advance, or gift. We found no payments constituting a bonus, advance or gifts being paid during the year.

State Audit Law

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

    The District's report was submitted timely.

14. 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).

    The District is in compliance with R.S. 24:513.

Prior Comments and Recommendations

15. Review any prior year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

    There were no prior year findings.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards,* issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Rozier, McKay & Willis

ROZIER, MCKAY & WILLIS
Certified Public Accountants

Fire Protection District No. 12 of Rapides Parish

Managements Corrective Action Plan
For the Year Ended December 31, 2025

SECTION I - Review Report	
No findings were reported	Response-N/A
SECTION II - Attestation Report	
No findings were reported.	Response – N/A
SECTION III - Management Letter	
No findings were reported.	Response – N/A

SECTION I **Internal Control and Compliance Material** **To The Financial Statements**	
No findings were reported.	Response – N/A
SECTION II **Internal Control and Compliance Material to Federal Awards**	
No findings were reported.	Response – N/A
SECTION III - Management Letter	
No findings were reported.	Response – N/A

LOUISIANA ATTESTATION QUESTIONNAIRE

FOR THE YEAR ENDED DECEMBER 31, 2025

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

Rozier, McKay & Willis
160 Brown's Bend Road
Alexandria, LA 71303

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025 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 [X] 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 [X] No [ ] N/A [ ]

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

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

Reporting

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 [X] 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 [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]

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 [ ] No [ ] N/A [X]

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.

_______________ Sec/Treasurer 6/18/2026 Date