

**FIRE PROTECTION DISTRICT NO. 7
OF ACADIA PARISH**

FINANCIAL REPORT

DECEMBER 31, 2025

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Fire Protection District No. 7 of Acadia Parish
Mire, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of Fire Protection District No. 7 of Acadia Parish, a component unit of the Acadia Parish Policy Jury, as of and for the year ended December 31, 2025, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

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

Accounting principles generally accepted in the United States of America require that budgetary comparison information on page 14 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. Management has omitted management's 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 and for placing the basic financial statements in an operational, economic, or historical context. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Supplementary Information

The supplementary information contained in the schedule of compensation, benefits and other payments to agency head 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. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.



Lafayette, Louisiana
June 29, 2026

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

FIRE PROTECTION DISTRICT NO. 7 OF ACADIA PARISH

STATEMENT OF NET POSITION

December 31, 2025

See Independent Accountants' Compilation Report

ASSETS	Governmental Activities
Cash	\$ 132,939
Taxes receivable	14,163
Due from sheriff	66,483
Capital assets:	
Depreciable, net	<u>421,470</u>
Total assets	<u>\$ 635,055</u>
NET POSITION	
Net investment in capital assets	\$ 421,470
Unrestricted	<u>213,585</u>
Total net position	<u>\$ 635,055</u>
Total liabilities and net position	<u>\$ 635,055</u>

FIRE PROTECTION DISTRICT NO. 7 OF ACADIA PARISH

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025
See Independent Accountants' Compilation Report

	<u>Expenses</u>	<u>Program Revenues Capital Grants and Contributions</u>	<u>Net (expense) revenue and change in net position</u>
			<u>Governmental Activities</u>
Governmental activities:			
Public safety	\$ 181,904	\$ -	\$ (181,904)
General revenues:			
Ad valorem			\$ 108,535
Intergovernmental –			
Insurance rebate			20,360
Donated assets			3,500
Interest income			<u>306</u>
Total general revenues			\$ <u>132,701</u>
Change in net position			\$ (49,203)
Net position, beginning			<u>684,258</u>
Net position, ending			<u>\$ 635,055</u>

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FUND FINANCIAL STATEMENTS

FIRE PROTECTION DISTRICT NO. 7 OF ACADIA PARISH

BALANCE SHEET
GOVERNMENTAL FUND

December 31, 2025

See Independent Accountants' Compilation Report

ASSETS	General Fund
Cash	\$ 132,939
Taxes receivable	14,163
Due from sheriff	<u>66,483</u>
Total assets	<u>\$ 213,585</u>
FUND BALANCE	
Unassigned	<u>\$ 213,585</u>
Total fund balance	<u>\$ 213,585</u>

FIRE PROTECTION DISTRICT NO. 7 OF ACADIA PARISH

RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF NET POSITION

December 31, 2025

See Independent Accountants' Compilation Report

Total fund balance – governmental fund	\$ 213,585
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and are not reported in the fund.	
Capital assets, net	<u>421,470</u>
Net position of governmental activities	<u>\$ 635,055</u>

FIRE PROTECTION DISTRICT NO. 7 OF ACADIA PARISH

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND

For the Year Ended December 31, 2025

See Independent Accountants' Compilation Report

	<u>General Fund</u>
Revenues:	
Taxes –	
Ad valorem	\$ 108,535
Intergovernmental –	
Insurance rebate	20,360
Interest income	<u>306</u>
Total revenues	<u>\$ 129,201</u>
Expenditures:	
Current –	
Public safety:	
Insurance	\$ 35,417
Fuel	3,891
Accounting	1,900
Certifications	240
Licenses	233
Telephone	774
Internet	1,096
Repairs to truck and building	20,186
Software	2,907
Small tools and equipment	1,073
Capital outlay	<u>11,809</u>
Total expenditures	<u>\$ 79,526</u>
Net change in fund balance	\$ 49,675
Fund balance, beginning	<u>163,910</u>
Fund balance, ending	<u>\$ 213,585</u>

FIRE PROTECTION DISTRICT NO. 7 OF ACADIA PARISH

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE OF THE
GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2025

See Independent Accountants' Compilation Report

Net change in fund balance – governmental fund	\$ 49,675
The change in net position reported for governmental activities in the statement of activities is different because:	
Donated assets are recognized in the statement of activities at estimated fair value on the date of donation, capitalized and the estimated value expensed over the useful life	3,500
Governmental funds report capital outlays as expenditures; however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlays	11,809
Depreciation expense	<u>(114,187)</u>
Change in net position of governmental activities	<u>\$ (49,203)</u>

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REQUIRED SUPPLEMENTARY INFORMATION

FIRE PROTECTION DISTRICT NO. 7 OF ACADIA PARISH

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

For the Year Ended December 31, 2025

See Independent Accountants' Compilation Report

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Taxes –				
Ad valorem	\$ 106,450	\$ 106,635	\$ 108,535	\$ 1,900
Intergovernmental –				
Insurance rebate	19,000	20,360	20,360	-
Sale of assets	-	-	-	-
Miscellaneous	500	-	-	-
Interest income	250	305	306	1
Total revenues	<u>\$ 126,200</u>	<u>\$ 127,300</u>	<u>\$ 129,201</u>	<u>\$ 1,901</u>
Expenditures:				
Current –				
Public safety:				
Insurance	\$ 31,500	\$ 35,417	\$ 35,417	\$ -
Fuel	5,000	4,000	3,891	109
Accounting	2,000	1,900	1,900	-
Bank service charges	-	-	-	-
Advertising	225	-	-	-
Certifications	650	240	240	-
Licenses	-	-	233	(233)
Miscellaneous	500	500	-	500
Telephone	-	774	774	-
Internet	1,100	1,100	1,096	4
Repairs to truck and building	20,000	18,500	20,186	(1,686)
Software	2,850	2,907	2,907	-
Small tools and equipment	2,000	1,100	1,073	27
Capital outlay	<u>20,000</u>	<u>12,000</u>	<u>11,809</u>	<u>191</u>
Total expenditures	<u>\$ 85,825</u>	<u>\$ 78,438</u>	<u>\$ 79,526</u>	<u>\$ (1,088)</u>
Net change in fund balance	\$ 40,375	\$ 48,862	\$ 49,675	\$ 813
Fund balance, beginning	<u>188,352</u>	<u>163,910</u>	<u>163,910</u>	<u>-</u>
Fund balance, ending	<u>\$ 228,727</u>	<u>\$ 212,772</u>	<u>\$ 213,585</u>	<u>\$ 813</u>

SUPPLEMENTARY INFORMATION

FIRE PROTECTION DISTRICT NO. 7 OF ACADIA PARISH
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD
For the Year Ended December 31, 2025
See Independent Accountants' Compilation Report

There were no compensation, benefits, and other payments to the agency head in the current year.

FIRE PROTECTION DISTRICT NO. 7 OF ACADIA PARISH

SCHEDULE OF CURRENT YEAR FINDINGS

Year Ended December 31, 2025

No findings in the current year.

FIRE PROTECTION DISTRICT NO. 7 OF ACADIA PARISH

SCHEDULE OF PRIOR FINDINGS
Year Ended December 31, 2025

No findings in the prior year.