Basic Financial Statements
And Independent Accountants' Review Report

Calcasieu Parish Ward 5
Fire Protection District No. 1
Starks, Louisiana

December 31, 2025

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Langley, Williams & Company, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

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SARAH CLARK WERNER
ALEXIS HABETZ O'NEAL
JESSICA LOTT-HANSEN

LESTER LANGLEY, JR. - RETIRED
DANNY L. WILLIAMS - RETIRED
PHILLIP D. ABSHIRE, JR. - RETIRED
DAPHNE BORDELON BERKEN - DECEASED

To the Board of Commissioners
Calcasieu Parish Ward 5 Fire Protection District No. 1
Starks, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Calcasieu Parish Ward 5 Fire Protection District No. 1 of Starks, Louisiana ("the District"), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's 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.

Accountants' 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, and the standards applicable to review engagements contained in Government Auditing Standards issued by the United States Comptroller General. 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 Calcasieu Parish Ward 5 Fire Protection District No. 1, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

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Accountants' 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America requires that the budgetary comparison information on page 22 be presented to supplement the basic financial statements. Such 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 reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

The District has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a 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, economical, or historical context. Our conclusion on the basic financial statements is not affected by this missing information.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Langley, Williams & Co., L.L.C.

Lake Charles, Louisiana
May 15, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL STATEMENTS (GWFS)

CALCASIEU PARISH WARD 5 FIRE PROTECTION DISTRICT NO. 1
STARKS, LOUISIANA

Statement of Net Position
December 31, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 402,492
Ad valorem tax receivable	348,556
Prepaid expenses	45,773
Other assets	329
Capital assets, net accumulated depreciation and amortization	1,019,264
Total Assets	$ 1,816,414
LIABILITIES	
Accounts payable	$ 7,329
Subscription based IT arrangement liability - current portion	4,235
Long-term liabilities	
Subscription based IT arrangement liability, net of current portion	5,420
Total Liabilities	16,984
DEFERRED INFLOWS OF RESOURCES	
Property taxes levied for the next fiscal year	354,240
Total Deferred Inflows of Resources	354,240
NET POSITION	
Investment in capital assets	1,009,609
Unrestricted	435,581
Total Net Position	1,445,190
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 1,816,414

See independent accountants' review report.

CALCASIEU PARISH WARD 5 FIRE PROTECTION DISTRICT NO. 1
STARKS, LOUISIANA

Statement of Activities
For the Year Ended December 31, 2025

Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities:					
General government	$ 276,530	$ -	$ -	$ -	$ (276,530)
Total Governmental Activities	$ 276,530	$ -	$ -	$ -	(276,530)

General revenues:	
Ad valorem taxes	256,009
State fire insurance rebate	19,642
Donations	5,000
Interest	7,850
Proceeds on sale of capital assets	7,064
Other	1,039
Total general revenues	296,604
Change in net position	20,074
Net position at beginning of year	1,425,116
Net position end of year	$ 1,445,190

FUND FINANCIAL STATEMENTS

CALCASIEU PARISH WARD 5 FIRE PROTECTION DISTRICT NO. 1
STARKS, LOUISIANA

Balance Sheet-Governmental Fund
December 31, 2025

		GENERAL FUND
ASSETS		
Cash and cash equivalents		$ 402,492
Ad valorem tax receivable		348,556
Prepaid expenses		45,773
Other assets		329
TOTAL ASSETS		$ 797,150
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable		$ 7,329
Total Liabilities		7,329
Deferred Inflows of Resources:		
Property taxes levied for the next fiscal year		354,240
Total Deferred Inflows of Resources		354,240
Fund Equity:		
Nonspendable		45,773
Unassigned		389,808
Total Fund Equity		435,581
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY		$ 797,150
Fund Balance of governmental fund		$ 435,581
Amounts reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources resources and, therefore, are not reported in the funds. Those assets consist of:		
Land and right-of-ways	52,915	
Capital assets, net of $1,042,206 accumulated depreciation and amortization	966,349	
		1,019,264
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. Those liabilities consist of:		
Subscription based IT arrangement liability		(9,655)
Net Position of governmental activities		$ 1,445,190

See independent accountants' review report.

CALCASIEU PARISH WARD 5 FIRE PROTECTION DISTRICT NO. 1
STARKS, LOUISIANA

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

		GENERAL FUND
REVENUES		
Taxes:		
Ad valorem		$ 256,009
Intergovernmental:		
State fire insurance rebate		19,642
Other Revenue:		
Donations		5,000
Interest		7,850
Other		1,039
Total Revenues		289,540
EXPENDITURES		
Operating:		
Public safety		167,680
Interest		1,126
Total Expenditures		168,806
Excess of Revenues Over Expenditures		120,734
OTHER FINANCING SOURCES		
Proceeds from sale of assets		7,400
Total Other Financing Sources		7,400
Excess of Revenues Over Expenditures and Other Sources		128,134
Fund Balances-Beginning		307,447
Fund Balances-Ending		$ 435,581
Total net change in fund balance - governmental fund		128,134
Amounts reported for governmental activities in the Statement of Activities is different because:		
In the Statement of Activities, the cost of capital assets are allocated over their estimated useful lives and reported as depreciation and amortization expense.		
Depreciation expense	(107,350)	
Amortization expense	(4,266)	
		(111,616)
Governmental funds report proceeds from the sale of capital assets. However, in the Statement of Activities, the gain on the disposal of capital assets are reported. The change in net assets differs from the change in fund balance by the carrying value of capital assets disposed.		(336)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces the long-term liability in the Statement of Net Position.		
Principal payments on subscription based IT arrangement liability		3,892
Change in net position of governmental activities		$ 20,074

INTRODUCTION

The Calcasieu Parish Ward 5 Fire Protection District No. 1 (the "District") was created by and in accordance with the provisions of Louisiana Revised Statutes, Title 40, by action of the parish governing authority. The purpose of the District is to provide organized fire protection and related emergency services within its legally established geographic boundaries. Such services include fire suppression, fire prevention, emergency response, and the protection of life and property in order to promote the health, safety, and general welfare of the residents and property owners within the District.

The District is governed by a Board of Commissioners, which serves as the District's governing authority. The Board is responsible for establishing policy, overseeing operations, and managing the fiscal affairs of the District in accordance with applicable state laws. The District is authorized to levy ad valorem taxes, impose service charges, incur debt, and issue bonds, subject to statutory requirements and voter approval where applicable.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Calcasieu Parish Ward 5 Fire Protection District No. 1 have been prepared in conformity with governmental accounting principles generally accepted (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements- and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999; Statement 63, *Financial Reporting of Deferred Outflows of Resources, and Net Position* and Statement 65, *Items Previously Reported as Assets and Liabilities*. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

The significant accounting policies established in GAAP and used by the Calcasieu Parish Ward 5 Fire Protection District No. 1 are discussed below.

A. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government. For financial reporting purposes, in conformance with GASB Statement No. 14, the District includes all funds that are within the oversight responsibility of the Calcasieu Parish Ward 5 Fire Protection District No. 1. Based on consideration of the foregoing criteria, the Calcasieu Parish Ward 5 Fire Protection District No. 1 is deemed to be a separate reporting entity.

B. BASIS OF PRESENTATION

The Calcasieu Parish Ward 5 Fire Protection District No. 1's basic financial statements consists of government- wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION (continued)

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non- exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance- related legal and contractual provisions. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations. The minimum number of funds is maintained consistent with legal and managerial requirements.

The District has one fund, the General Fund, which is considered a major fund. The General Fund is the District's primary operating fund.

C. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues, expenditures, expenses, transfers of assets, deferred outflows of resources, liabilities, and deferred inflows of resources—are recognized in the accounts and reported in the financial statements.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING (continued)

In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their statement of revenues, expenditures, and changes in fund balance reports sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of available spendable financial resources during a given period. This approach is then reconciled, through adjustment, to a government-wide view of the operations.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlays) generally are recorded when a liability is incurred, as under accrual accounting.

Budget Practices

The District uses the following mandated requirements for budget practices:

1. A proposed budget is prepared and submitted to the District.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection for the fiscal year no later than fifteen days prior to the beginning of each fiscal year. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after the publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District.

D. ASSETS, LIABILITIES, AND EQUITY

Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits. The cash includes amounts in time deposits and investments with original maturities of 90 days or less as cash equivalents. Under state law (LSA R.S. 33:2955), the District may deposit funds with a fiscal agent organized under Louisiana law or any other state of the United States, or under the laws of the United States.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND EQUITY (continued)

Ad Valorem Tax Receivable

Receivables consist of all revenues earned at year-end and not yet received. Major receivables for the governmental activities are related to ad valorem tax revenue. All receivables are current and therefore due within one year. Uncollectible amounts due for ad valorem taxes are recognized as uncollectible using the allowance method. An allowance of $18,644 is reported as of December 31, 2025.

Capital Assets

Capital Assets, which includes equipment, are reported in the government-wide financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives, ranging from three to ten years depending upon the expected durability of the particular asset. Depreciation of all exhaustible capital assets is recorded as an expense in the statement of net position.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset life are not capitalized.

Capital assets and depreciation expenses are reported in the Statement of Net Position and Statement of Activities. In the fund financial statements, fixed assets are accounted for as capital outlay expenditures upon acquisition.

Right-of-use assets are reported in the government-wide financial statements. The District recognized all subscription-based information technology arrangements (SBITAs) over a one year term. For recognized right-of-use assets, the present value of future agreement payments are capitalized and amortized over the terms of the agreements.

Equity Classifications

Net Position

The District classifies net position in the government-wide financial statements, as follows:

- *Net investment in capital assets* – Consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- *Restricted net position* – net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the District’s bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- *Unrestricted net position* – consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

The District’s policy is to consider restricted net position to have been depleted before unrestricted net position is applied.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND EQUITY (continued)

Equity Classifications (continued)

Fund Balances

In accordance with GASB 54, the district classifies fund balances in governmental funds as follows:

- *Nonspendable* – Amounts that are not in spendable form (such as prepaid expenses) because they are legally and contractually required to be maintained intact.
- *Restricted* – Amounts constrained to specific purposes by their providers (such as grantors or higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed* – Amounts constrained by the District itself. To be reported as committed, amounts cannot be used for any other purpose unless the Board takes the action to remove or change the constraint.
- *Assigned* – Amounts the District intends to use for a specific purpose. Intent can be expressed by an official or body to which the governing body delegates the authority.
- *Unassigned* – All amounts not included in other spendable.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

The General Fund has an unassigned fund balance of $389,808 and a non-spendable fund balance of $45,773.

E. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

F. RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENT

In December 2023, GASB approved Statement No. 102, "Certain Risk Disclosures." The objective of this statement is to provide users of governmental financial statements with essential information about the risk related to the government's vulnerabilities due to certain concentrations or constraints. The requirement of this statement is effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The effect of implementation of the statement had no impact on the District's financial statements.

G. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT

In April 2024, GASB approved Statement No. 103, "Financial Reporting Model Improvements." The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing government's accountability. This statement also addresses certain application issues. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The District is currently evaluating the impact of GASB Statement No. 103 on the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT (continued)

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, Disclosure of Certain Capital Assets. This Statement requires governments to disclose certain capital assets separately in the notes to the financial statements, including infrastructure assets that are reported using the modified approach and capital assets that are held for sale. GASB Statement No. 104 is effective for fiscal years beginning after June 15, 2025, and therefore will be effective for the government's fiscal year ending June 30, 2026. Early application is permitted. The District is currently evaluating the impact of GASB Statement No. 104 on the financial statements.

In December 2025, the Governmental Accounting Standards Board (GASB) issued Statement No. 105, Subsequent Events Disclosures. This Statement clarifies the types of subsequent events, when note disclosures are required, and the information that should be included in those note disclosures. GASB Statement No. 105 is effective for fiscal years beginning after June 15, 2026, with earlier application encouraged. The District is currently evaluating the impact of GASB Statement No. 105 on the financial statements.

2. CASH AND CASH EQUIVALENTS

As of December 31, 2025, the Calcasieu Parish Ward 5 Fire Protection District No. 1 has cash (book balances) totaling $402,492.

The cash of the Calcasieu Parish Ward 5 Fire Protection District No. 1 is subject to the following risks:

Custodial Credit Risk: Custodial risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) 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 or exceed the amount on deposit with the fiscal agent.

As of December 31, 2025, the District has $402,491 in deposits (collected bank balances) in a local financial institution. These deposits are secured from risk by $250,000 of federal deposit insurance and $409,604 of pledged securities held by the custodial bank in the name of the District. As such, these deposits are considered subject to custodial credit risk according to GASB Statement No. 3.

3. AD VALOREM TAXES

All taxable property in Louisiana is required by law to be assessed annually at a percentage of its fair market value by the parish Assessor except for public utility property, which is assessed by the Louisiana Tax Commission.

The 1974 Louisiana Constitution (Article 7, Section 18) provides that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, be assessed at 15%; and public service properties, excluding land, be assessed at 25% of fair market value. Fair market value is determined by the elected Assessor of the parish on all property subject to taxation except public service properties, which is valued by the Louisiana Tax Commission (LSA R.S. 47:1957). The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years.

For the year ended December 31, 2025, taxes of 5.71 mills were levied on property with assessed valuations totaling approximately $62,101,122. Total taxes levied for the year ended December 31, 2025 were $264,935.

3. AD VALOREM TAXES (continued)

The following is a summary of authorized and levied (tax rate per $1,000 assessed value) ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date	Tax Amount
Maintenance	6.00	5.71	2034	$ 264,935
	6.00	5.71		$ 264,935

Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy is used for each of the fiscal year disclosures (i.e. 2025 property tax activity is based upon the 2024 levy).

The Sheriff of Calcasieu parish, as provided by state law, is the official tax collector of general property taxes levied by the District.

Balances for ad valorem receivable amounts have been aggregated in the government-wide financial statements. Therefore, the following schedule provides additional detailed information concerning the ad valorem receivable balance by category type, net of allowance for doubtful accounts, as of December 31, 2025:

Primary Government:	Governmental Activities
Property Taxes	$ 367,201
Allowance for Doubtful Accounts**	(18,645)
	$ 348,556

**For the governmental activities, the allowance includes $18,645 for a five percent (5%) estimated uncollectible property taxes.

4. CAPITAL ASSETS

A summary of the Calcasieu Parish Ward 5 Fire Protection District No. 1's capital assets at December 31, 2025, follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land and right-of-ways	$ 52,915	$ -	$ -	$ 52,915
Total capital assets not being depreciated	$ 52,915	$ -	$ -	$ 52,915
Capital assets being depreciated:				
Building and improvements	$ 745,404	$ -	$ -	$ 745,404
Machinery and equipment	1,279,868	-	(41,700)	1,238,168
Subscription based IT arrangement	24,983	-	-	24,983
Total capital assets being depreciated	2,050,255	-	(41,700)	2,008,555
Less accumulated depreciation and amortization				
Building and improvements	(357,561)	(17,155)	-	(374,716)
Machinery and equipment	(602,928)	(90,195)	41,364	(651,759)
Subscription based IT arrangement	(11,465)	(4,266)	-	(15,731)
Total accumulated depreciation and amortization	(971,954)	(111,616)	41,364	(1,042,206)
Total capital assets being deprecated, net	$ 1,078,301	$ (111,616)	$ (336)	$ 966,349
Total capital assets, net	$ 1,131,216	$ (111,616)	$ (336)	$ 1,019,264

Depreciation and amortization expense of $111,616 for the year ended December 31, 2025, was charged to governmental functions.

5. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The District entered into subscription-based information technology arrangements ("SBITAs") involving:

- Emergency reporting system software

Due to the implementation of GASB Statement No. 96, these arrangements for software met the criteria of a SBITA, thus requiring it to be recorded by the District Attorney as intangible assets and a SBITA liability. These assets will be amortized over the lease terms of three to five years based on the agreements.

The total costs of the District's subscription assets are recorded as $24,983, less accumulated amortization of $15,731. The future subscription payments under SBITA agreements are as follows:

	Subscriptions		
	Principal	Interest	Total
2026	$ 4,235	$ 782	$ 5,017
2027	5,420	407	5,827
Total	$ 9,655	$ 1,189	$ 10,844

6. PER DIEM PAID BOARD MEMBERS

The schedule of per diem paid to commissioners was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

As provided by Louisiana Revised Statute 40:1498, each commissioner received $100 per diem for attending regular monthly meetings and special meetings. A summary of paid per diems for the year ended December 31, 2025 is as follows:

	Per Diem
Anthony O'Banion	$ 325
Brian LeDoux	900
Cynthia Poluk	975
Gary Bussell	1,000
Horace Hyatt, Jr	1,100
	$ 4,300

7. LITIGATION

Management has advised that there is no litigation pending against the Calcasieu Parish Ward 5 Fire Protection District No. 1 as of December 31, 2025. The District is not involved in any material matters of pending or threatened litigation as of the date of the independent accountants review report.

REQUIRED SUPPLEMENTARY INFORMATION

CALCASIEU PARISH WARD 5 FIRE PROTECTION DISTRICT NO. 1
STARKS, LOUISIANA

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
Governmental Fund - General Fund
For the Year Ended December 31, 2025

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes:				
Ad valorem	$ 232,333	$ 232,333	$ 256,009	$ 23,676
Intergovernmental:				
State fire insurance rebate	18,722	18,722	19,642	920
Other Revenue:				
Donations	-	5,000	5,000	-
Interest	16,500	16,500	7,850	(8,650)
Other	-	268	1,039	771
Total Revenues	267,555	272,823	289,540	16,717
EXPENDITURES				
Public safety	209,750	121,920	167,680	(45,760)
Interest	-	-	1,126	(1,126)
Capital outlay	57,805	57,805	-	57,805
Total Expenditures	267,555	179,725	168,806	10,919
Excess of Revenues Over Expenditures	-	93,098	120,734	27,636
OTHER FINANCING USES				
Proceeds from sale of assets	-	-	7,400	(7,400)
Total Other Financing Uses	-	-	7,400	(7,400)
Excess of Revenues Over Expenditures and Other Sources	-	93,098	128,134	35,036
Fund Balance-Beginning	307,447	307,447	307,447	
Fund Balance-Ending	$ 307,447	$ 400,545	$ 435,581	

See independent accountants' review report.

SUPPLEMENTARY INFORMATION

CALCASIEU PARISH WARD 5 FIRE PROTECTION DISTRICT NO. 1
STARKS, LOUISIANA

Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2025

Brian LeDoux
President

Purpose	Amount
Salary	$ -
Per diem	900
Benefits	-
Travel	-
Other	-
	$ 900

See independent accountants' review report.

CALCASIEU PARISH WARD 5 FIRE PROTECTION DISTRICT NO. 1
STARKS, LOUISIANA

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2025

Section I - Current Year Findings and Management Corrective Action Plan

Compliance

There were no findings for the current year.

Section II - Prior Year Findings and Management Corrective Action Plan

Compliance

There were no findings for the current year.

Langley, Williams & Company, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

NICHOLAS J. LANGLEY
PHILLIP D. ABSHIRE, III
SARAH CLARK WERNER
ALEXIS HABETZ O'NEAL
JESSICA LOTT-HANSEN

LESTER LANGLEY, JR. - RETIRED
DANNY L. WILLIAMS - RETIRED
PHILLIP D. ABSHIRE, JR. - RETIRED
DAPHNE BORDELON BERKEN - DECEASED

Independent Accountants' Report
on Applying Agreed-Upon Procedures

To Calcasieu Parish Ward 5 Fire Protection District No. 1("District")
and the Louisiana Legislative Auditor:

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 24:513 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:

<u>*Public Bid Law*</u>

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding $60,000, and public works exceeding $250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures were made during the year for materials and supplies exceeding $60,000, and no expenditures were made for public works exceeding $250,000.

P.O. BOX 4690, LAKE CHARLES, LA 70606-4690
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P.O. BOX 918, JENNINGS, LA 70546-0918
106 W. NEZPIQUE ST, JENNINGS, LA 70546
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Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Exception: Management provided us with the requested information for four out of the five board members.

Management's response: Going forward, management will make sure that they have completed list for all board members immediate family members.

3. Obtain a list of all employees paid during the fiscal year.

This procedure is not applicable as there are no employees.

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

This procedure is not applicable as there are no 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.

Management provided requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

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

Management provided me with a copy of the original budget. Management represented that there was one amendment to the budget during the year.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

We traced adoption of the original budget to documentation in the minutes of the meeting of the District's commissioners. Management represented that there was one amendment to the budget during the year.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year did not fail to meet budgeted amounts by more than 5%. Actual expenditures did not exceed budgeted amount by more than 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

Each of the disbursements were properly coded to the correct fund and general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Each of the six selected disbursements were properly approved in accordance with management's policies and procedures.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Management represented that the District board meeting agendas were posted or advertised as required by Open Meetings Law.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

This procedure is not applicable as there are no employees.

State Audit Law

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

The District report was submitted timely report in accordance with R.S. 24:513.

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).

Management represented that the District was not on the noncompliance list.

Prior-Year Comments

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

Management represented that there were no prior-year suggestions, exceptions, recommendations, and/or comments that needed to be resolved.

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.

Langley, Williams + Co, L.L.C.

Lake Charles, Louisiana
June 5, 2026

ATTACHMENTS:
SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)
4.28.26 (Date Transmitted)

Langley, Williams & Co, LLC

P. O. Box 4690

Lake Charles, LA 70606-4690

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.

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 [✓] 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 [✓] 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 [✓] 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 [✓] 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 [✓] 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 [ ]

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 [ ]

Meetings

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

Yes [✓] 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 [ ]

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 [✓] 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 [✓] 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 [✓] 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.

Aprd. Polk	Secretary	4.28.26	Date
Aprd. Polk	Treasurer	4.28.26	Date
	President	4-28-26	Date