CROWLEY SERVICE AREA
FIRE PROTECTION DISTRICT NO. 11
CROWLEY, LOUISIANA

FINANCIAL REPORT

As of December 31, 2025

THIBODEAUX ACCOUNTING COMPANY
A LIMITED LIABILITY COMPANY
POST OFFICE BOX 34
RAYNE, LOUISIANA 70578

CROWLEY SERVICE AREA
FIRE PROTECTION DISTRICT NO. 11
CROWLEY, LOUISIANA

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THIBODEAUX ACCOUNTING COMPANY

A LIMITED LIABILITY COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Management of
Crowley Service Area Fire Protection
District No. 11
Crowley, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Crowley Service Area Fire Protection District No. 11 (the District), a component unit of the Acadia Parish Policy Jury, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of December 31, 2025, and the respective changes in its financial position for the year then ended in accordance with accounting principles generally acted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error , as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain and understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made my management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America require 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 (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in United States of America require that the budgetary comparison information on page 23 be presented to supplement the basic financial statements. Such 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer on page 25, as required by the State of Louisiana, is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of compensation, benefits, and other payments to agency head or chief executive officer is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated June 18, 2026 on our consideration of the Crowley Service Area Fire Protection District No. 11's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Thibodeaux Accounting Company

Thibodeaux Accounting Company
A Limited Liability Company

Rayne, Louisiana
June 18, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

CROWLEY SERVICE AREA
FIRE PROTECTION DISTRICT NO. 11
CROWLEY, LOUISIANA

STATEMENT OF NET POSITION
December 31, 2025

		GOVERNMENTAL ACTIVITIES
ASSETS		2025
Current Assets:		
Cash and cash equivalents	$	221,778
Prepaid expenses		3,346
Grants receivable		-
Parcel fees receivable, net		116,563
Total current assets	$	341,687
Noncurrent Assets:		
Capital assets (net)		473,882
Total noncurrent assets	$	473,882
Total Assets	$	815,569
LIABILITIES		
Current Liabilities:		
Accounts and other payables	$	6,522
Notes payable		18,891
Total current liabilities	$	25,413
Long-Term Liabilities:		
Notes payable	$	58,394
Total long-term liabilities	$	58,394
Total Liabilities	$	83,807
NET POSITION		
Net investment in capital assets	$	396,597
Restricted for capital projects		-
Unrestricted		335,165
Total Net Position	$	731,762

The Accompanying Notes Are An Integral Part of
These Financial Statements

CROWLEY SERVICE AREA
FIRE PROTECTION DISTRICT NO. 11
CROWLEY, LOUISIANA

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025

		GOVERNMENTAL ACTIVITIES
		2025
EXPENSES		
Public Safety:		
Finance and administration	$	125,288
Interest on long-term debt		-
Loss on sale of assets		-
Depreciation		44,400
Total Expenses	$	169,688
GENERAL REVENUES		
Parcel fees	$	155,900
Intergovernmental revenue - fire insurance rebate		26,870
Interest income		2,743
Miscellaneous income		5,412
Grant income		-
Total General Revenues		190,925
Change in Net Position	$	21,237
Net Position, Beginning of Year		710,525
Net Position, End of Year	$	731,762

The Accompanying Notes Are An Integral Part Of
These Financial Statements

FUND FINANCIAL STATEMENTS (FSS)

CROWLEY SERVICE AREA
FIRE PROTECTION DISTRICT NO. 11
CROWLEY, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2025

ASSETS	General Fund	Debt Service Fund	Total (Memorandum Only) 2025
Current Assets:			
Cash and cash equivalents	$ 221,778	$ -	$ 221,778
Prepaid expenses	3,346	-	3,346
Grant receivable	-		-
Parcel fees receivable, net	116,563	-	116,563
Total Assets	$ 341,687	$ -	$ 341,687
LIABILITIES & FUND BALANCES			
Current Liabilities:			
Accounts and other payables	$ 6,522	-	$ 6,522
Total Current Liabilities	$ 6,522	-	$ 6,522
Fund Balances:			
Nonspendable, prepaid expenses	3,346	-	3,346
Unassigned	331,819	-	331,819
Total Fund Balances	$ 335,165	$ -	$ 335,165
Total Liabilities and Fund Balances	$ 341,687	$ -	$ 341,687

The Accompanying Notes Are An Integral Part of
These Financial Statements

CROWLEY SERVICE AREA
FIRE PROTECTION DISTRICT NO. 11
CROWLEY, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
December 31, 2025

	2025
Total fund balance for governmental funds	$ 335,165
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, therefore, are not reported in the funds. Those assets consist of:	
Buildings, net of $88,362 accumulated depreciation	283,275
Building improvements, net of $35,982 accumulated depreciation	11,547
Equipment, net of $279,664 accumulated depreciation	179,060
Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Bonds, notes payable, and capital leases	(77,285)
Total net position of governmental activities	$ 731,762

CROWLEY SERVICE AREA
FIRE PROTECTION DISTRICT NO. 11
CROWLEY, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
For the Year Ended December 31, 2025

	General Fund	Debt Service Fund	Total (Memorandum Only) 2025
REVENUES			
Parcel fees	$ 155,900	$ -	$ 155,900
Intergovernmental revenues - fire insurance rebate	26,870	-	26,870
Grant income	-	-	-
Miscellaneous income	5,412	-	5,412
Interest income	2,743	-	2,743
Total Revenues	$ 190,925	$ -	$ 190,925
EXPENDITURES			
Public Safety:			
Finance and administration	$ 118,352	$ -	$ 118,352
Capital outlay	23,270	-	23,270
Debt service- interest	6,936	-	6,936
Debt service-principal	17,453	-	17,453
Total Expenditures	$ 166,011	$ -	$ 166,011
Excess (deficiency) of revenues over (under) expenditures	$ 24,914	$ -	$ 24,914
OTHER FINANCING SOURCES (USES)			
Loan proceeds	$ -	$ -	$ -
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	$ -	$ -	$ -
Net Change in Fund Balance	$ 24,914	$ -	$ 24,914
Fund Balance, Beginning of Year	310,251	-	310,251
Fund Balance, End of Year	$ 335,165	$ -	$ 335,165

The Accompanying Notes Are An Integral Part Of
These Financial Statements

CROWLEY SERVICE AREA
FIRE PROTECTION DISTRICT NO. 11
CROWLEY, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO CHANGE IN NET POSITION FOR THE STATEMENT OF ACTIVITIES
December 31, 2025

	2025
Net change in fund balance - governmental fund	$ 24,914
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 their estimated useful lives and reported as depreciation expense.	
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	23,270
Loan principal repayment	17,453
Depreciation expense for the year then ended	(44,400)
Change in net position for statement of activities	$ 21,237

The Accompanying Notes Are An Integral Part of These Financial Statements

Note 1. Summary of Significant Accounting Policies:

(A) Financial Reporting Entity

The Crowley Service Area Fire Protection District No 11 was created as a fire protection district by resolution of the Police Jury of the Parish of Acadia, State of Louisiana on January 15, 2013 to provide fire protection services for certain rural areas outside of the City of Crowley. The District officially opened for operations on December 1, 2014. The district shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The district shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary or proper for effective fire prevention and control.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Acadia Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
    a. The ability of the Acadia Parish Government 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 Acadia Parish Government.
2. Organizations for which the Acadia Parish Government does not appoint a voting majority but are fiscally dependent on the parish government.
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.

The district was determined to be a component unit of the Acadia Parish Police Jury financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Acadia Parish Policy Jury maintains fiscal and budgetary control over the District and must approve any holding of an election or incurring of debt or levy of any taxes or parcel fees by the board.

(B) Basis of Presentation

The accompanying basic financial statements of the Crowley Service Area Fire Protection District No. 11 (hereafter referred to as the District) have been prepared in conformity with governmental accounting principles generally accepted 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.

(C) Fund Accounting

The District uses funds to maintain its financial records and report the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the District's general activities including the collection and disbursements of specific or legally restrictive monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities 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 of the District. The following is a description of the District's governmental funds:

a. General Fund – the primary operating fund of the District and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District policy.

b. Debt Service Fund – accounts for transactions related to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the General Long-Term Debt Account Group.

(D) Measurement Focus, Basis of Accounting and Financial Statement Presentation

Fund Financial Statements

The amounts reflected in the Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financial sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to the government-wide view of the District's operations.

The amounts reflected in the Governmental Funds use the modified accrual basis of accounting. Under this basis of accounting, revenues are generally recognized when they both become measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the year end. Ad valorem tax revenue and insurance rebate revenue are recorded when due. Substantially, all other revenues are recorded when received.

Expenditures (including capital outlays) are generally recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due.

Government-Wide Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the financial activities of the Crowley Service Area Fire Protection District No. 11 as a whole. These statements include all the non-fiduciary activities of the District. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem or property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

(E) Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable government-wide financial statements, capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of $2,500 for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings and improvements	10 - 40 years
Equipment	5 – 15 years

(F) Fund Balance - Fund Financial Statements –

Crowley Service Area Fire Protection District No. 11 classifies fund balances of the governmental funds as follows:

Nonspendable- funds that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted- funds that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed- funds that are constrained by limitations that the government imposes on itself. These amounts are imposed at the highest level of authority. These amounts are binding unless removed in the same manner that it was imposed and any action must be taken prior to year-end.

Assigned- funds whose intended use has been established. These amounts can be, but are not required to be, imposed at the highest level of authority. They do not have to be binding and action does not have to be taken prior to year-end.

Unassigned- all other spendable amounts.

The District considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The District also considers committed fund balances to be spent first when other unrestricted fund balance classification are available for use.

(G) Deferred Outflows and Deferred Inflows

The District has determined that they have no deferred outflows or inflows as defined by GASB Statement No. 65.

(H) Net Position - Government-Wide Statements

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The District reports three categories of net position as follows:

1. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows or resources attributable to the acquisition, constructions, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.

2. 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.

3. Unrestricted net position – consist 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.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies restricted resources first, then unrestricted resources as they are needed.

(I) 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 disclosure 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 vary from those estimates.

(J) Budgets

The District prepares a budget for the General Fund and uses the following budget practices:

1. A preliminary budget for the ensuing year is prepared prior to December 31 of each year and is made available for public inspection at least fifteen days prior to the December meeting.

2. After completion of all action necessary to finalize and implement the budget, the budget is adopted by vote at a meeting.

3. All budgetary appropriations lapse at the end of each fiscal year.

4. The budget is established and controlled by the board at the object level of expenditure. All changes in the budget must be approved by the board.

5. All budget amendments require approval of the board. Those amendments are reflected in the budgetary comparisons included in the accompanying financial statements.

(K) Encumbrances

Encumbrance accounting is employed as an extension of the formal budgetary process. Under this method, purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation. Any encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures of liabilities. There were no encumbrances outstanding at December 31, 2025 as the District does not utilize this method.

(L) Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

CROWLEY SERVICE AREA FIRE PROTECTION
DISTRICT NO. 11
CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

Note 2. Cash and Investments

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2025, the District had cash and interest-bearing deposits (book balances) totaling $221,778 as follows:

Demand deposits	$167,107
Time deposits	$ 54,671
Total	$221,778

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must always equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the District or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2025, are secured as follows:

Bank Balances	$ 226,348
Federal deposit insurance	$ 226,348

The District did not have any funds that were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the District's name. The District does not have a policy for custodial credit risk.

CROWLEY SERVICE AREA FIRE PROTECTION
DISTRICT NO. 11
CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

Note 3. Capital Assets

Capital assets and depreciation activities as of and for the year ended December 31, 2025 are as follows:

	2025			
	12/31/2024	Additions	Retirements	12/31/2025
Governmental activities:				
Capital assets being depreciated				
Buildings	$ 371,637	$ -	$ -	$ 371,637
Building Improvements	42,529	-	-	42,529
Equipment	440,455	23,270	-	463,725
Total capital assets being depreciated	$ 854,621	$ 23,270	$ -	$ 877,891
Less accumulated depreciation for:				
Buildings	$ 77,224	$ 11,138	$ -	$ 88,362
Building Improvements	34,918	1,066	$ -	35,984
Equipment	247,467	32,196	-	279,663
Total accumulated depreciation	$ 359,609	$ 44,400	$ -	$ 404,009
Total capital assets	$ 495,012	$ (21,130)	$ -	$ 473,882

Total depreciation expense for the year ended December 31, 2025 was $44,400.

Note 4. Parcel Fees

Parcel fees attach as an enforceable lien on property as of January 1 of each year. Billed parcel fees are due by December 31, becoming delinquent on January 1 of the following year. The fees are based on property improvements determined by the Tax Assessor of Acadia Parish and are collected by the Acadia Parish Sheriff. The taxes are remitted to the District net of deductions for Pension Fund contributions.

Parcel fees are budgeted and the revenue is recognized in the year they are billed.

A 10-year parcel fee of one hundred dollars per improvement was passed by the voters of the District in November, 2022 for the funding of fire protection for a period of ten (10) years, beginning with the year 2023 and ending with the year 2033. The fee was for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in the district, including fire trucks, and paying the cost of obtaining water for fire protection purposes. For the year ended December 31, 2025, parcel fees levied totaled $155,900, all of which is considered collectible.

Note 5. Compensated Absences

The District does not have any paid employees; therefore, it does not have a formal leave policy.

Note 6. Risk Management

The District is exposed to certain risks of losses such as property damage, liability issues, and other potential losses that may occur. The District minimizes its losses by purchase of commercial insurance. The District's exposure over the amount of insurance is considered to be immaterial.

Note 7. Lease

A lease was signed with Lawson Land Company to lease the land that the District's facility is located. The lease was dated July 10, 2014 and is for a term of ninety-nine (99) years commencing on January 1, 2014 and continuing year to year for so long as the premises are used as a fire station or until the end of the specified term. Upon giving 180 days of their intent to renew, the District may renew the lease for an additional ninety-nine (99) years.

A lease was signed with Charles Broussard, Sr. to lease the land that a new facility will be located. The lease was dated September 8, 2016 and is for a term of ninety-nine (99) years commencing on October 1, 2016 and continuing year to year for so long as the premises are used as a fire station or until the end of the specified term. Upon giving 180 days of their intent to renew, the District may renew the lease for an additional ninety-nine (99) years.

Note 8. Litigation

As of December 31, 2025, there was no litigation or claims against the District.

Note 9. Related Party Transactions

There were no related party transactions during the period ended December 31, 2025.

Note 10. Note Payable

The District has a note payable on the Ferrara fire truck. The District borrowed $100,250 on August 26, 2024 at 8.00%. The monthly obligation is $2,032. It matures August 25, 2029. Interest expense was $6,936 for the year ended December 31, 2025.

The following table summarizes this year's activity on the loan:

	Balance 1/1/2025	Additions	Retirements	Balance 12/31/25	Due Within One Year
Note Payable	$ 94,738	$ -	$ (17,453)	$ 77,285	$ 18,891

The following table summarizes future obligations on the note:

	Principal	Interest	Total
2026	$ 18,891	$ 5,501	$ 24,392
2027	20,459	3,933	24,392
2028	22,159	2,235	24,394
2029	15,776	477	16,253
	$ 77,285	$ 12,146	$ 89,431

Note 11. Evaluation of Subsequent Events

Subsequent events have been evaluated through June 18, 2026. This date represents the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

CROWLEY SERVICE AREA
FIRE PROTECTION DISTRICT NO. 11
CROWLEY, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2025

	2025			
	Budget			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues:				
Income - parcel fees	$ 160,000	$ 154,566	$ 155,900	$ 1,334
Insurance rebate	28,000	26,870	26,870	-
Miscellaneous income	-	5,244	5,412	168
Grant income	-	-	-	-
Interest	400	-	2,743	2,743
Total Revenues	$ 188,400	$ 186,680	$ 190,925	$ 4,245
Expenditures:				
Public safety				
General government	$ 189,400	$ 133,863	$ 118,352	$ 15,511
Capital outlay	5,000	28,941	23,270	5,671
Debt service- interest	-	-	6,936	(6,936)
Debt service- principal	-	-	17,453	(17,453)
Total Expenditures	$ 194,400	$ 162,804	$ 166,011	$ (3,207)
Excess (deficiency) of revenues over expenditures	$ (6,000)	$ 23,876	$ 24,914	$ 1,038
Other sources (uses)				
Loan proceeds	$ -	$ -	$ -	$ -
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other sources (uses)	$ -	$ -	$ -	$ -
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ (6,000)	$ 23,876	$ 24,914	$ 1,038
Fund Balances - Beginning of year	54,447	310,251	310,251	-
Fund Balances - End of year	$ 48,447	$ 334,127	$ 335,165	$ 1,038

OTHER SUPPLEMENTARY INFORMATION

CROWLEY SERVICE AREA
FIRE PROTECTION DISTRICT NO. 11
CROWLEY, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
For the Year Ended December 31, 2025

Agency Head Name: Glenn Hebert, Chairman

Purpose	**Amount**
Salary	$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-
	$ -

See independent auditor's report.

COMPLIANCE, INTERNAL CONTROL & OTHER INFORMATION

THIBODEAUX ACCOUNTING COMPANY
A LIMITED LIABILITY COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 34 • 801 THE BOULEVARD, SUITE B • RAYNE, LOUISIANA 70578 • (337) 334-7251 FAX (337) 334-7002

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors and Management of
Crowley Service Area Fire Protection
District No. 11
Crowley, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Crowley Service Area Fire Protection District No. 11 as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Crowley Service Area Fire Protection District No. 11's basic financial statements and have issued or report thereon dated June 18, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Crowley Service Area Fire Protection District No. 11's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Crowley Service Area Fire Protection District No. 11's internal control. Accordingly, we do not express an opinion on the effectiveness of the Crowley Service Area Fire Protection District No. 11's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and corrective action plan at 2025-1 and 2025-2 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crowley Service Area Fire Protection District No. 11's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and it is described in the accompanying schedule of findings and corrective action plan at 2025-3.

Crowley Service Area Fire Protection District No. 11's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Crowley Service Area Fire Protection District No. 11's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Thibodeaux Accounting Company

Thibodeaux Accounting Company
A Limited Liability Company

Rayne, Louisiana
June 18, 2026

CROWLEY SERVICE AREA FIRE PROTECTION
DISTRICT NO. 11
CROWLEY, LOUISIANA

Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2025

2024-1 The Fire District has no employees. A board is appointed and maintains all financial records. Due to this fact, the Fire District did not have adequate segregation of duties to provide effective internal control.

Recommendation: No action is recommended.

Status: Unresolved.

CROWLEY SERVICE AREA FIRE PROTECTION
DISTRICT NO. 11
CROWLEY, LOUISIANA

Schedule of Current Year Findings and
Management's Responses and Corrective Action Plan
For the Year Ended December 31, 2025

PART I. SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Auditor's Report

An unmodified opinion has been issued on the basic financial statements of the Crowley Service Area Fire Protection District No. 11 as of and for the year ended December 31, 2025.

Internal Control - Financial Reporting

There were two significant deficiencies in internal control on financial reporting that were disclosed during the audit of the financial statements for the period ended December 31, 2025 and are identified as 2025-1 and 2025-2.

Material Noncompliance – Financial Reporting

There was one instance of noncompliance that was disclosed during the audit of the financial statements for the period ended December 31, 2025 and it is identified as 2025-3.

PART II. FINDING RELATING TO AN AUDIT IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

2025-1 Inadequate Segregation of Duties

Finding: The Fire District has no employees. A board is appointed and maintains all financial records. Due to this fact, the Fire District did not have adequate segregation of duties to provide effective internal control.

Cause: The condition is due to economic and space limitations.

Recommendation: No action is recommended.

Response: Management concurs.

Planned Corrective Action: None as this condition is common to most agencies of this type with limited resources and is difficult to resolve due to the funding limitations.

2025-2 Unqualified Staff to Apply GAAP

Finding: The Fire District does not have a person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.

Cause: The District's volunteers lack training in implementation of generally accepted accounting principles.

CROWLEY SERVICE AREA FIRE PROTECTION
DISTRICT NO. 11
CROWLEY, LOUISIANA

Schedule of Current Year Findings and
Management's Responses and Corrective Action Plan
For the Year Ended December 31, 2025

Recommendation:	The District should hire a CPA to prepare the financial statements; however, the District's Board should review and take responsibility for the financial statements, including the related notes, and any adjusting journal entries.
Response:	Management concurs.
Planned Corrective Action:	The Fire District has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interest of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation and any adjusting journal entries.

2025-3 Ethics Course Violation

Finding:	A district employee did not complete the one hour ethics course as required by Louisiana Revised Statute 42:1170.
Cause:	The bookkeeper informed all employees about the ethics requirement but one employee failed to complete the course.
Recommendation:	The District should educate themselves on Louisiana Revised Statute 42:1170 and comply with it in the future.
Response:	Management concurs.
Planned Corrective Action:	Management will ensure that all employees complete the ethics course as required.