

**NATCHITOCHEs PARISH
FIRE PROTECTION DISTRICT NO. 9**

**FINANCIAL REPORT
JUNE 30, 2025**

Natchitoches Parish Fire Protection District No. 9
Financial Report
June 30, 2025

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NATCHITOCHEES PARISH FIRE PROTECTION DISTRICT No. 9
Campti, LA 71411

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Natchitoches Parish Fire District No. 9's (hereafter referred to as the District) annual financial report presents an overview and analysis of the District's financial activities for the year ended June 30, 2025. The intent of the MD&A is to look at the District's financial performance as a whole. It should, therefore be read in conjunction with this report. Certain comparative information is presented to provide an overview of the District's operations.

Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and presents a longer-term view of the District's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

Government-Wide Financial Statements

- The Statement of Net Position presents all of the District's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the District's net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- The Statement of Activities presents information showing how the District's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

Fund Financial Statements

The services provided by the District are financed through a governmental fund. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District conducts its day-to-day operations through a governmental fund, the General Fund. These statements provide a short-term view of the District's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the District.

A summary of the basic government-wide financial statements is as follows:

Summary of the Statement of Net Position

	<u>2025</u>	<u>2024</u>
ASSETS:		
Current Assets	\$ 979,433	\$ 891,157
Capital Assets (net)	<u>951,125</u>	<u>560,673</u>
Total Assets	<u>\$ 1,930,558</u>	<u>\$ 1,451,830</u>
LIABILITIES:		
Accounts Payable	\$ 2,931	\$ 10,329
Payroll Liabilities	1,270	2,494
Long-term Liabilities	<u>470,505</u>	<u>-</u>
Total Liabilities	<u>\$ 474,706</u>	<u>\$ 12,823</u>
NET POSITION:		
Net Investment in Capital Assets	\$ 480,620	\$ 560,672
Unrestricted	<u>975,232</u>	<u>878,335</u>
Total Net Position	<u>\$ 1,455,852</u>	<u>\$ 1,439,007</u>

Summary of the Statement of Activities

	<u>2025</u>	<u>2024</u>
REVENUES:		
Program Revenues-		
Intergovernmental	\$ 20,675	\$ 20,033
General Revenues-		
Taxes	343,514	382,365
Other	<u>23,638</u>	<u>7,372</u>
Total Revenues	<u>\$ 387,827</u>	<u>\$ 409,770</u>
EXPENSES:		
Current-		
Public Safety	350,422	335,464
Interest on Long-Term Debt	<u>20,560</u>	<u>-</u>
Total Expenses	<u>370,982</u>	<u>335,464</u>
Change in Net Position	<u>\$ 16,845</u>	<u>\$ 74,306</u>

The District's assets exceeded its liabilities by \$1,455,852 (net position) for the year. For the prior year, this was \$1,439,007.

For the year ended June 30, 2025, unrestricted net position of \$975,232 represents the portion available to maintain the District's obligations to both citizens and creditors. For the year ended June 30, 2024, this was \$878,335.

General Fund Budgetary Highlights

The actual revenues were \$16,898 more than the budgeted amount for the year. Actual expenditures were more than the budgeted amount by \$576,866. Revenues continue to be sufficient to enable the District to provide the necessary fire protection services to the citizens of the District.

Economic Factors and Next Year's Budget

As the primary revenue source for the District is property taxes, this type of tax is not subject to changes in the economy, in the short-term. However, in the long-term, significant increases or decreases in the tax base would be evident. Revenues and expenditures for 2026 should not change significantly from 2025.

Contacting the Fire District

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the District at P. O. Box 287, Campti, LA 71411.

T | C | B | T
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Certified Public Accountants

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INDEPENDENT ACCOUNTANT’S REVIEW REPORT

Natchitoches Parish Fire
Protection District No. 9
Campti, LA 71411

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Natchitoches Parish Fire Protection District No. 9 (District), a component unit of the Natchitoches Parish Government, as of and for the year ended June 30, 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 the 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant’s Responsibility

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA, 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 Natchitoches Parish Fire District No. 9 and to meet other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Budgetary Comparison Schedule be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is presented for purposes of additional analysis and 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. The information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head or chief executive officer 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.

Other Reporting Requirements

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated December 11, 2025 on the results of our agreed-upon procedures on page 30 through 33 and the Louisiana Attestation Questionnaire is presented on pages 34 through 36.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

December 11, 2025

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

Natchitoches Parish Fire Protection District No. 9
Statement of Net Position
June 30, 2025

	Governmental Activities
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	\$ 958,758
Revenue Receivable	20,675
Total Current Assets	\$ 979,433
Non-current Assets:	
Capital Assets (net)	951,125
Total Assets	\$ 1,930,558
LIABILITIES:	
Current Liabilities:	
Accounts Payable	\$ 2,931
Payroll Liabilities	1,270
Current Long-Term Debt	64,867
Total Current Liabilities	\$ 69,067
Long-Term Liabilities	
Long-Term Debt	405,638
Total Liabilities	\$ 474,706
NET POSITION:	
Net Investment in Capital Assets	\$ 480,620
Unrestricted	975,232
Total Net Position	\$ 1,455,852

See accompanying notes and independent accountant's review report.

Natchitoches Parish Fire Protection District No. 9
Statement of Activities
June 30, 2025

Activities	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental Activities:			
Public Safety	\$ 350,422	\$ -	\$ (350,422)
Interest on Long-Term Debt	<u>20,560</u>	<u>-</u>	<u>(20,560)</u>
Total Governmental Activities	<u>\$ 370,982</u>	<u>\$ -</u>	<u>\$ (370,982)</u>
General Revenues:			
Taxes-			
Ad Valorem			\$ 343,514
Intergovernmental-			
Fire Insurance Rebate			20,675
Miscellaneous-			
Interest			8,931
Other			<u>14,707</u>
Total General Revenues			<u>\$ 387,827</u>
Change in Net Position			\$ 16,845
Net Position, July 1, 2024			<u>1,439,007</u>
Net Position, June 30, 2025			<u>\$ 1,455,852</u>

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

Natchitoches Parish Fire Protection District No. 9
Balance Sheet - Governmental Fund
June 30, 2025

	Governmental Activities
ASSETS:	
Cash & Cash Equivalents	\$ 958,758
Revenue Receivable	20,675
Total Assets	\$ 979,433
LIABILITIES:	
Accounts Payable	\$ 2,931
Payroll Liabilities	1,270
Total Liabilities	\$ 4,201
FUND BALANCE:	
Unassigned	975,232
Total Liabilities and Fund Balance	\$ 979,433

See accompanying notes and independent accountant's review report.

Natchitoches Parish Fire Protection District No. 9
 Reconciliation of Governmental Fund
 Balance Sheet to the Statement of Net Position
 June 30, 2025

Total Fund Balance for the Governmental Fund at June 30, 2025	\$ 975,232
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Total Net Position reported for Governmental Activities in
Statement of Net Position is different because:

The following used in Governmental Activities are
not current financial resources and, therefore, are
not reported in the Governmental Funds Balance Sheet-

Capital Assets (Net)	951,125
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Long-term Liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance	<u>(470,505)</u>
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Total Net Position of Governmental Activities at June 30, 2025	<u>\$ 1,455,852</u>
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Natchitoches Parish Fire Protection District No. 9
Statement of Revenues, Expenditures, and Changes in Fund Balance-
Governmental Fund
June 30, 2025

	Governmental Activities
REVENUES:	
Taxes-	
Ad Valorem Taxes	\$ 343,514
Intergovernmental-	
Fire Insurance Rebate	20,675
Miscellaneous-	
Interest	8,931
Other	14,707
Total Revenues	\$ 387,827
EXPENDITURES:	
Current-	
Public Safety	\$ 223,770
Debt Service	67,160
Capital Outlay	517,105
Total Expenditures	\$ 808,035
(Deficiency) of Revenues over Expenditures	\$ (420,208)
OTHER FINANCING SOURCES:	
Proceeds from Lease-Purchase Agreement	517,105
(Deficiency) of Revenues and Other Sources over Expenditures	\$ 96,897
Fund Balance-Beginning of Year	878,335
Fund Balance-End of Year	\$ 975,232

See accompanying notes and independent accountant's review report.

Natchitoches Parish Fire Protection District No. 9
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balance of the Governmental Fund
 to the Statement of Activities
 June 30, 2025

Net change in fund balance-governmental fund	\$	96,897
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Some revenues reported in the Statement of Activities do not provide current financial resources and these are not reported as revenues in governmental funds. Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds. These timing differences are summarized below:

Capital Outlay		517,105
Deprecation Expense		(126,652)
Long-term Debt Payments		46,600
Proceeds from Lease-Purchase Agreement		<u>(517,105)</u>

Change in net position per statement of activities at June 30, 2025	\$	<u>16,845</u>
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NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Fire Protection District No. 9
Notes to Financial Statements
June 30, 2025

1. Introduction:

Natchitoches Parish Fire Protection District No. 9 was created by the Natchitoches Parish Government, by ordinance in June 1982, under the provisions of Louisiana Revised Statutes 40:1492-1601, for the purpose of providing fire protection for the citizens of the District. The District is governed by a Board of Commissioners who are resident property taxpayers of the District. The commissioners are approved/appointed by the Natchitoches Parish Government. The District was created to acquire and maintain buildings, machinery, equipment, water tanks, water hydrants and water lines, and any other such things necessary to provide proper fire protection and control within the District.

2. Summary of Significant Accounting Policies:

The accounting and reporting policies of Natchitoches Parish Fire Protection District No. 9 conform to generally accepted accounting principles as applicable to governmental units. 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*.

A. Reporting Entity-

As the governing authority of the Parish, for reporting purposes, the Natchitoches Parish Government is the financial reporting entity for Natchitoches Parish. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 94 established criteria for determining which component units should be considered part of the Natchitoches Parish Government for financial reporting purposes. The basic criteria 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 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 Parish Government.
2. Organizations for which the 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.

Because the Natchitoches Parish Government created, by ordinance, Fire District No. 9, the District was determined to be a component unit of the Natchitoches Parish Government, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Natchitoches Parish Government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Natchitoches Parish Fire Protection District No. 9
Notes to Financial Statements
June 30, 2025

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Net Position presents the governmental-type activities on a consolidated basis, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

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 recipient for goods or services offered by the program, 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.

C. Fund Accounting-

The accounts of the District are organized 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. The minimum number of funds maintained is consistent with legal and managerial requirements.

The District maintains only one fund. It is categorized as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity.

The major fund of the District is described below:

Governmental Fund-

General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

D. Measurement Focus/Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District as a whole. Both of these statements have been prepared using the economic

Natchitoches Parish Fire Protection District No. 9
Notes to Financial Statements
June 30, 2025

measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both 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 collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

E. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the District.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities’ column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. 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 \$500 or more for capitalizing capital assets.

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

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation. The range of useful lives by type of asset is as follows:

Furniture, computers	5 years
Firefighting equipment	10 years
Ladders, hoses, airpacks	7 years
Radios	10 years
Fire trucks	15 years
Other vehicles	5 years
Buildings	40 years

Natchitoches Parish Fire Protection District No. 9
Notes to Financial Statements
June 30, 2025

Compensated Absences-

The District provides no paid leave for its employees, therefore no entry is made to record compensated absences.

Equity Classifications-

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies unrestricted net resources first, unless a determination is made to use restricted net resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

Natchitoches Parish Fire Protection District No. 9
Notes to Financial Statements
June 30, 2025

The General Fund has an unassigned fund balance of \$975,232. If applicable, the District would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

F. Budget-

Prior to the beginning of each fiscal year, the Natchitoches Parish Fire Protection District No. 9 adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

3. Cash and Cash Equivalents:

The cash and cash equivalents of the Natchitoches Parish Fire Protection District No. 9 are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District's name.

Bank account balances at June 30, 2025, totaled \$959,236, and of this amount \$250,000 was secured by FDIC Insurance. The remaining amount of \$709,236 was secured with pledged securities from City Bank & Trust.

4. Receivables:

The following is a summary of receivables at June 30, 2025:

<u>Class of Receivable</u>	<u>General Fund</u>
Intergovernmental- Fire Insurance Rebate	<u>\$20,675</u>

Substantially all receivables are considered to be fully collectible, and no allowance for uncollectibles is used.

Natchitoches Parish Fire Protection District No. 9
Notes to Financial Statements
June 30, 2025

5. Ad Valorem Taxes:

The District levies taxes on real and business personal property located within the boundaries of Natchitoches Parish Fire District No. 9. Property taxes are levied by the District on property values assessed by the Natchitoches Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Natchitoches Parish Sheriff's office bills and collects property taxes for the District. Collections are remitted to the District monthly. The District recognizes property tax revenues when levied.

Property Tax Calendar

Assessment date	January 1
Levy date	June 30
Tax bills mailed	October 15
Total taxes are due	December 31
Penalties and interest added	March 3
Lien date	March 3
Tax Sale	May 15

The District is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose or in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the District. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Natchitoches Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2024. Total assessed value was \$71,445,083 in 2025. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$5,556,890 of the assessed value in 2025. For the year ended June 30, 2025, taxes of 4.97 mils were levied on the property and were dedicated to fire protection.

Natchitoches Parish Fire Protection District No. 9
Notes to Financial Statements
June 30, 2025

6. Capital Assets:

Capital asset balances and activity for the year ended June 30, 2025, is as follows:

Governmental Activities	Balance <u>07-01-24</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6-30-25</u>
Capital Assets Not Depreciated:				
Land	\$ <u>8,859</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>8,859</u>
Capital Assets Depreciated:				
Other Equipment	\$ 69,537	\$ 0	\$ 0	\$ 69,537
Firefighting equipment	371,503	0	0	371,503
Fire trucks	1,748,629	517,105	35,000	2,230,734
Buildings	<u>172,701</u>	<u>0</u>	<u>0</u>	<u>172,701</u>
Total Capital Assets Depreciated	<u>\$2,362,370</u>	<u>\$517,105</u>	<u>\$35,000</u>	<u>\$2,844,475</u>
Total Assets	<u>\$2,371,229</u>	<u>\$517,105</u>	<u>\$35,000</u>	<u>\$2,853,334</u>
Less: Accumulated Depreciation:				
Other Equipment	\$ 52,978	\$ 118	\$ 0	\$ 53,096
Firefighting equipment	299,379	10,483	0	309,862
Fire trucks	1,338,724	111,223	35,000	1,414,947
Buildings	<u>119,475</u>	<u>4,829</u>	<u>0</u>	<u>124,304</u>
Total Depreciation	<u>\$1,810,556</u>	<u>\$126,653</u>	<u>\$35,000</u>	<u>\$1,902,209</u>
Net Capital Assets	<u>\$ <u>560,673</u></u>	<u>\$ <u>390,452</u></u>	<u>\$ <u>0</u></u>	<u>\$ <u>951,125</u></u>

Depreciation expense of \$126,653 was charged to the public safety function.

7. Pending Litigation:

There were no civil suits seeking damages against the District outstanding at June 30, 2025.

8. Related Party Transactions:

The District had no identified related party transactions for the year ended June 30, 2025.

9. Compensation Paid to Board Members:

The members of the Board of Commissioners of the District receive no compensation for their services.

Natchitoches Parish Fire Protection District No. 9
Notes to Financial Statements
June 30, 2025

10. Long-Term Debt

During the year ended June 30, 2025, the District issued \$571,105 of indebtedness with an interest rate of 5.53%. The indebtedness was incurred by leasing, from Government Capital Corporation, Santander Bank, N.A, one Rosenbauer Pumper. Interest and principal payments are due quarterly for the year 2025.

The future payments are as follow:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 64,867	\$24,680	\$ 89,547
2027	68,527	21,019	89,546
2028	72,395	17,152	89,547
2029	76,480	13,066	89,546
2030	80,797	8,750	89,547
2031-2035	<u>107,439</u>	<u>4,495</u>	<u>111,934</u>
Total	<u>\$470,505</u>	<u>\$89,162</u>	<u>\$559,667</u>

The change in long-term debt for the year is as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<u>\$0</u>	<u>\$517,105</u>	<u>\$46,600</u>	<u>\$470,505</u>

11. Tax Abatement

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Louisiana Economic Development's Board of Commerce and Industry. The exemption may be renewed for an additional five years. Under agreements entered into by the State of Louisiana, through the Louisiana Industrial Ad Valorem Tax Exemption program, the District's ad valorem tax revenues were abated by \$7,949 for the fiscal year ending June 30, 2025.

12. Contingency – Closure of Major Taxpayer and Ad Valorem Revenue Impact

During the fiscal year ended June 30, 2025, a major industrial taxpayer located in Campti, Louisiana permanently ceased operations and closed its paper mill facility in April 2025. The paper mill represented a significant portion of the assessed valuation within Fire Protection District No. 9.

As a result of the closure, management expects a reduction in future ad valorem tax revenues due to the anticipated reassessment and potential decrease in the assessed value of the property in subsequent tax years. Although the closure occurred prior to fiscal year-end, the full financial impact cannot be reasonably estimated as of June 30, 2025, as final property valuations and related millage effects will be determined by the Parish Assessor in future periods.

Ad valorem tax revenues recognized by the District for the fiscal year ended June 30, 2025 were based primarily on assessments established prior to the closure; therefore, no material adjustment to current-year revenues was required. However, the District anticipates that the closure may have an adverse effect on revenues in future fiscal periods.

Natchitoches Parish Fire Protection District No. 9
Notes to Financial Statements
June 30, 2025

Management is monitoring the potential impact of this reduction in the tax base and will consider appropriate budgetary and financial planning measures to maintain essential fire protection services within the District.

13. Subsequent Events:

Management has evaluated events through December 11, 2025, the date which the financial statements were available for issue.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

Natchitoches Parish Fire Protection District No. 9
 General Fund
 Budgetary Comparison Schedule
 June 30, 2025

	Budget			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES:				
Taxes-				
Ad Valorem	\$ 318,827	\$ 343,514	\$ 343,514	\$ -
Intergovernmental-				
Fire Rebate	23,199	22,502	20,675	(1,827)
Miscellaneous-				
Interest	2,391	4,913	8,931	4,018
Other	4,730	-	14,707	14,707
	<u>\$ 349,147</u>	<u>\$ 370,929</u>	<u>\$ 387,827</u>	<u>\$ 16,898</u>
Total Revenues				
EXPENDITURES:				
Current-				
Public Safety	\$ 199,161	\$ 223,934	\$ 223,770	\$ 164
Debt Service	-	-	67,160	(67,160)
Capital Outlay	15,958	7,235	517,105	(509,870)
	<u>\$ 215,119</u>	<u>\$ 231,169</u>	<u>\$ 808,035</u>	<u>\$ (576,866)</u>
Total Expenditures				
(Deficiency) of Revenues over Expenditures	\$ 134,028	\$ 139,760	\$ (420,208)	\$ (559,968)
OTHER FINANCING SOURCES:				
Proceeds from Lease-Purchase Agreement	-	-	517,105	517,105
(Deficiency) of Revenues and Other Sources over Expenditures	\$ 134,028	\$ 139,760	\$ 96,897	\$ (42,863)
Fund Balance-Beginning of Year	<u>878,335</u>	<u>878,335</u>	<u>878,335</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 1,012,363</u>	<u>\$ 1,018,095</u>	<u>\$ 975,232</u>	<u>\$ (42,863)</u>

See accompanying notes and independent accountant's review report.

SUPPLEMENTARY INFORMATION

Natchitoches Parish Fire Protection District No. 9
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended June 30, 2025

Agency Head Name: Doug Rachal, Chief

<u>Purpose</u>	<u>Amount</u>
Salary	\$21,600
Payroll taxes	1,652
Reimbursements:	
Office Supplies	652
Repairs & Maintenance	3,552
Supplies	<u>2,457</u>
Total	<u>\$29,913</u>

See notes to financial statements and independent accountant's review report.

OTHER REPORTS/SCHEDULES

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA, LLC
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

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**INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Natchitoches Parish Fire
Protection District No. 9
Campti, LA 71411

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Natchitoches Parish Fire Protection District No. 9 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management’s assertions about the Natchitoches Parish Fire District No. 9’s compliance with certain laws and regulations during the year ended June 30, 2025, included in the Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

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.) 36:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures found to be in violation.

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).

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

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

Management provided us with the requested list.

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

No instances that would fall under the above circumstances were found.

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

Management provided the requested information. None of the business interests of board members, employees, and their 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 us with a copy of the original budget.

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 the documentation in the minutes of the meeting of the district's commissioners held on June 21, 2025. Management represented that there were amendments to the budget.

8. Compare the revenues and expenditures of the final budget to actual budget 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.

We compared the revenues and expenditures for the final budget to actual revenues and expenditures. Actual revenues did not exceed the budgeted amounts by more than 5%; however, the actual expenditures did exceed the budgeted amounts 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 to 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 six selected disbursements were coded to the correct general ledger account.

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

The District's policies and procedures state that the chairman of the District's Board of Commissioners must approve all disbursements, with subsequent approval by the full board. Documentation supporting each of the six selected disbursements included the signature of the chairman of the Board of Commissioners. In addition, approval by the full Commission of each disbursement was traced to the District's minute book.

MEETINGS

10. Obtain evidence from management to support those 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 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Although management has asserted that such documents were properly posted, no evidence was provided to support management's assertion other than an unmarked copy of the notices and agendas.

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 of Bond Commissions, and report any exceptions.

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

ADVANCES AND BONUSES

12. Obtain a 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 many constitute bonuses, advances, or gifts.

We scanned the general ledger, there was no evidence of payments to employees that constituted bonuses, advances, or gifts.

STATE AUDIT LAW

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

The District's report is due June 30, 2025 and will be submitted in a timely manner.

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. .8:2211, et seq.), while the agency was not in compliance with the R.S 24:513 (the audit law).

Management represented that the District did not enter into any contracts that utilized state funds.

PRIOR YEAR CONTRACTS

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

Our prior year report, dated November 13, 2024, did not include any suggestions, exceptions, recommendations, or comments.

This agreed-upon procedures engagement was conducted 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, 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.

The purpose of this report is 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.

Thomas, Cunningham, Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

December 11, 2025

NATCHITOCHE PARISH FIRE DISTRICT #9

LOUISIANA ATTESTATION QUESTIONNAIRE

Thomas, Cunningham, Broadway & Todtenbier CPA's
 321 Bienville Street
 Natchitoches, LA 71457

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 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 []

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.

NATCHITOCHE PARISH FIRE DISTRICT NO. 9

By Mark Kersbaugh

Title CHAIRMAN

Date 10/21/2025

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

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December 11, 2025

Natchitoches Parish Fire District No. 9
P. O. Box 287
Campti, Louisiana 71411

RE: Management letter
Review Report – June 30, 2025

We have performed our review of the Natchitoches Parish Fire District No. 9 and have applied certain agreed-upon procedures. As part of those procedures, we have the following information to report to you.

LA Revised Statutes require that the budget for the General Fund be amended if actual revenues are less than budgeted revenues by 5% or more, and/or actual expenditures exceed budgeted expenditures by 5% or more. For the year ended June 30, 2025, the Natchitoches Parish Fire District No. 9 failed to amend the budget when the actual expenditures and other uses exceeded budgeted expenditures and other uses by more than 5% as allowed.

We recommend that the Natchitoches Parish Fire District No. 9 institute procedures to ensure the budget for the General Fund is amended whenever actual revenues are less than budgeted revenues by more than 5% and/or actual expenditures are more than budgeted expenditures by more than the 5% allowed.

Sincerely,

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

Natchitoches Parish Fire District No. 9
P.O. Box 287
Campti, La 71411

December 11, 2025

Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

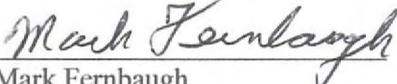
Re: Natchitoches Parish Fire District No. 9
Financial Report – June 30, 2025

The following is our response to the management letter issued to us by the firm Thomas, Cunningham, Broadway, & Todtenbier, CPA's for the year ended on June 30, 2025.

Management Action Plan

We will ensure that in the future we will conduct a quarterly evaluation and amend our budget if either actual revenues or actual expenditures exceed or are less than the 5% variance allowed.

Sincerely,


Mark Fernbaugh
Board Chairman
Natchitoches Parish Fire District No. 9