

**FINANCIAL REPORT
OF THE
ACADIA-EVANGELINE FIRE PROTECTION DISTRICT
BASILE, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 2025**

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Commissioners
Acadia-Evangeline Fire Protection District
Basile, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and each major fund of the Acadia-Evangeline Fire Protection District of Basile, Louisiana, a component unit of the Acadia and Evangeline Parish Police Juries, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Acadia-Evangeline Fire Protection District. 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, I do not express such an opinion.

Management's Responsibility for the Financial Statements

The management of the Acadia-Evangeline Fire Protection District is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My 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 American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am 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-Matter Paragraphs

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is presented for purposes of additional analysis and is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The budgetary comparison schedule has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the required supplementary information. I have not audited the required supplementary information and do not express an opinion on such required supplementary information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Management Discussion and Analysis, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Other Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and 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, I have issued a report, dated June 15, 2026, on the results of my agreed-upon procedures.

A handwritten signature in black ink, appearing to be 'M. Johnson', written over the word 'procedures' in the previous block.

Michael W. Johnson
Certified Public Accountant, APC

June 16, 2026
Eunice, Louisiana

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Statement of Net Position

December 31, 2025

Governmental
Activities

ASSETS:

Current Assets:

Cash and Interest-Bearing Deposits	\$2,190,051
Ad Valorem Taxes Receivable	<u>404,571</u>
Total Current Assets	<u>\$2,594,622</u>

Noncurrent Assets:

Security Deposit	\$ 100
Capital Assets, Net (Note C)	<u>398,762</u>
Total Noncurrent Assets	<u>\$ 398,862</u>
Total Assets	<u>\$2,993,484</u>

LIABILITIES AND NET POSITION:

Current Liabilities:

Accounts Payable	\$ 8,299
Salaries Payable	5,503
Payroll Taxes Payable	<u>2,325</u>
Total Current Liabilities	<u>\$ 16,127</u>

Total Liabilities \$ 16,127

Net Position:

Net Investment in Capital Assets	\$ 398,762
Restricted For:	
Grant Expenditures	1,838
Unrestricted	<u>2,576,757</u>
Total Net Position	<u>\$2,977,357</u>
Total Liabilities and Net Position	<u>\$2,993,484</u>

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Statement of Activities
For the Year Ended December 31, 2025

	Governmental <u>Activities</u>
EXPENSES:	
Fire Protection:	
Operating	\$ 280,963
Depreciation	<u>43,833</u>
Total program expenses	<u>\$ 324,796</u>
GENERAL REVENUES:	
Ad Valorem Taxes	401,107
Insurance Rebates	23,418
Interest	34,245
Rent	100
State Revenue Sharing Revenue	322
State Supplemental Pay	5,400
Insurance Proceeds	315
Miscellaneous	<u>4,518</u>
Total general revenues	<u>\$ 469,425</u>
Increase (decrease) in net position	\$ 144,629
Net position-beginning of year	<u>2,832,728</u>
Net position-end of year	<u>\$2,977,357</u>

FUND FINANCIAL STATEMENTS

FUND DESCRIPTIONS

General Fund-to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Balance Sheet Governmental Funds December 31, 2025

	<u>General Fund</u>	<u>Total Governmental Funds</u>
ASSETS:		
Cash and Interest-Bearing Deposits	\$2,190,051	\$2,190,051
Ad Valorem Taxes Receivable	404,571	404,571
Security Deposits	100	100
Total Assets	<u>\$2,594,722</u>	<u>\$2,594,722</u>
LIABILITIES AND FUND BALANCES:		
Liabilities:		
Payroll Taxes Payable	\$ 2,325	\$ 2,325
Accounts Payable	5,846	5,846
Total Liabilities	<u>\$ 8,171</u>	<u>\$ 8,171</u>
Fund Balances:		
Unassigned	<u>\$2,586,551</u>	<u>\$2,586,551</u>
Total Fund Balances	<u>\$2,586,551</u>	<u>\$2,586,551</u>
Total Liabilities and Fund Balances	<u>\$2,594,722</u>	<u>\$2,594,722</u>

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Reconciliation of the Balance Sheet-
Governmental Funds to the Statement of Net Position
December 31, 2025

Governmental Funds Fund Balances at December 31, 2025	\$2,586,551
Total net assets reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	398,762
Certain liabilities (such as accrued expenses) are not due and payable in the current period and therefore are not reported in the funds.	<u>(7,956)</u>
Net position of governmental activities	<u>\$2,977,357</u>

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

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

	General Fund	Total Governmental Funds
REVENUES:		
Ad Valorem Taxes	401,107	401,107
Insurance Rebates	23,418	23,418
Interest	34,245	34,245
Rent	100	100
Insurance Proceeds	315	315
State Supplemental Pay	5,400	5,400
State Revenue Sharing Revenue	322	322
Miscellaneous	4,518	4,518
Total Revenues	<u>\$ 469,425</u>	<u>\$ 469,425</u>
EXPENDITURES:		
Current Operating	\$ 280,191	\$ 280,191
Capital Outlay	<u>29,547</u>	<u>29,547</u>
Total Expenditures	<u>\$ 309,738</u>	<u>\$ 309,738</u>
 Net Change in Fund Balances	 \$ 159,687	 \$ 159,687
 Fund Balances-beginning of year	 <u>2,426,864</u>	 <u>2,426,864</u>
Fund Balances-end of year	<u>\$2,586,551</u>	<u>\$2,586,551</u>

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances-
Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2025

Net change in fund balances-total governmental funds	\$159,687
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The change in net assets reported for governmental activities in the statement of activities is 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. This is the amount by which capital outlays (\$29,547) exceeded depreciation expense (\$43,833) in the current year.	(14,286)
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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 governmental funds.	(772)
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Interfund transfers not reported in the Statement of Activities	<u>0</u>
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Change in net position of governmental activities	<u>\$144,629</u>
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NOTES TO THE FINANCIAL STATEMENTS

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT
Notes to the Financial Statements
As of and For the Year Ended December 31, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Louisiana Revised Statute 40:1496, the Acadia-Evangeline Fire Protection District is governed by five commissioners who are resident property taxpayers of the district. These five commissioners are collectively referred to as the board of commissioners. Two members (each) are appointed by the parish governing authorities of Acadia and Evangeline Parishes and one member by the governing body of the municipal corporation in the district. The members serve terms of two years. Vacancies are filled by the bodies making the original appointments. The district was created to acquire, maintain, and operate buildings, machinery, equipment, water tanks, water hydrants and water lines, and any other such things necessary to provide proper fire prevention and control within the district.

The District's financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting standards. The most significant of the district's policies are described below.

1. Reporting Entity

GASB Codification Section 2100 established criteria for determining the governmental reporting entity and component units that should be included with the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the Evangeline and Acadia Parish Police Juries appoint the governing board and control the scope of public service, the district was determined to be a component unit of both the Evangeline and the Acadia Parish Police Juries, the governing bodies of the parishes and the governmental bodies with the oversight responsibility.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the Police Juries, the general

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements (continued)

government services provided by those governmental units, or the other governmental units that comprise the governmental reporting entity.

2. Basis of Presentation

Governmental-Wide Financial Statements:

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. These statements present governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund Financial Statements:

Financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses.

The funds of the district are described below:

- Governmental Funds-used to account for the District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. All funds of the District are classified as governmental funds.
- General Fund-used to account for all activities except those legally or administratively required to be accounted for in other funds. It is the primary operating fund of the District.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements (continued)

3. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus:

In the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund Balance is classified as net position.

In the fund financial statements, all governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period.

These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting:

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

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements (continued)

4. Assets, Liabilities, and Equity

Cash and Interest-Bearing Deposits:

Cash and interest-bearing deposits includes all demand, savings accounts, and certificates of deposits of the District.

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 the District will not be able to recover the 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 at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balance (bank balances) at December 31, 2025, and the related federal insurance and pledged securities:

Bank balances	<u>\$2,190,051</u>
Insured	\$ 250,000
Pledged securities	<u>2,250,000</u>
Total	<u>\$2,500,000</u>

Deposits in the amount of \$1,940,051 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.

The District follows state law regarding its deposits and investments; however, it has not adopted a formal deposit and investment policy.

Receivables:

In the government-wide statements, receivables include all revenue earned at year-end and not yet received. In the fund financial statements, receivables include accruals for revenues which are measurable and available. Major receivable balances for the District's governmental activities reported in both the government-wide and the fund financial statements include ad valorem taxes.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements (continued)

Interfund Receivables and Payables:

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

Fixed Assets:

The accounting treatment of property, plant, and equipment (fixed assets) depends on whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation. Estimated historical cost of \$129,849 was used to value the assets acquired prior to January 1, 1989. Estimated fair value for land donated in 2008 was \$7,500. Estimated fair value for equipment donated in 2009 was \$1,413.

Depreciation of all exhaustible fixed assets is recorded as an allocated 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 estimated useful lives by type of asset is as follows:

Equipment	10 years
Improvements	20 years
Buildings	40 years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Restricted Assets:

Restricted assets include cash and interest-bearing deposits of the general and debt service funds that are set aside for the following purposes:

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements (continued)

Monies in grant fund	<u>\$ 1,838</u>
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Total Restricted Assets	<u>\$ 1,838</u>
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Long-Term Debt:

The accounting treatment of long-term debt depends on whether the assets are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources are reported as liabilities in the government-wide statements.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures.

Equity Classifications:

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets-consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of 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 position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position-consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements (continued)

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts 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.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the District's Board, which is the highest level of decision-making authority for the District.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- e. Unassigned – all other spendable amounts.

It is the District's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the District uses committed, assigned, and lastly unassigned amounts of fund balance, in that order, when expenditures are made.

5. Revenues, Expenditures, and Expenses

Ad Valorem Taxes

Ad Valorem Taxes are levied by the Evangeline and the Acadia Parish Sheriffs' Departments in September or October and are actually billed to the taxpayers in November. Taxes are due by December 31 of that year and are normally collected in December of the current year and in January and February of the following year. Billed taxes attach as an enforceable lien on property and become delinquent on January 1 of each year following the year the taxes are levied.

The Evangeline and the Acadia Parish Sheriffs' Departments bill and collect property taxes using the assessed values determined by the parish assessors. The Evangeline and the Acadia Parish Tax Collectors send the district's share of the ad valorem taxes collected directly to the district's board of commissioners.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements (continued)

Revenues from ad valorem taxes are budgeted in the year levied.

Expenditures:

In the government-wide financial statements, expenses are classified by function for governmental activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds—By Character:	Current
	Capital Outlay
	Debt Service

In the fund financial statements, governmental funds report expenditures of financial resources.

6. Use of 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.

7. Subsequent Events

We have evaluated events subsequent to the balance sheet date through the date the financial statements were available to be issued.

NOTE B – AD VALOREM TAXES

For the twelve months ended December 31, 2025, the 2025 tax roll taxes of 4.970 mills were levied on property with assessed valuations totaling \$80,705,587 and were dedicated as follows:

Maintenance	<u>4.970</u> mills
Total	<u>4.970</u> mills

Total taxes levied were \$ 401,107.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT
Notes to the Financial Statements (continued)

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025, is as follows:

	<u>Balance 1/1/25</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/25</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$108,861	\$ 0.00	\$	\$ 108,861
Capital assets being depreciated:				
Machinery and Equipment	2,039,527	23,267	0	2,062,794
Buildings	246,173	0		246,173
Total capital assets:	<u>2,394,561</u>	<u>\$23,267</u>	<u>\$ 0</u>	<u>\$2,417,828</u>
Less accumulated depreciation:				
Machinery and Equipment	1,848,430	\$ 37,679	\$ 0	1,886,109
Buildings	126,803	6,154		132,957
Total accumulated depreciation	<u>1,975,233</u>	<u>\$43,833</u>	<u>\$ 0</u>	<u>2,019,066</u>
Governmental activities capital assets, net	<u>419,328</u>	<u>\$(20,566)</u>	<u>\$ 0</u>	<u>\$ 398,762</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
Fire Protection	<u>\$ 43,833</u>
Total governmental activities depreciation expense	<u>\$ 43,833</u>

NOTE D-LITIGATION

Management has asserted that there is no pending or threatened litigation against the District.

NOTE E-COMMISSIONERS' COMPENSATION

<u>Name</u>	<u>Office Held</u>	<u>Term</u>	<u>Amount</u>
Darwin Christ	President	12/2026	0
Darrell J. Fruge	Vice-President	12/2026	0
Eddie Ortego	Commissioner	12/2026	0
Lucas Berzas	Commissioner	12/2027	0
Robert LeJeune	Commissioner	12/2027	0

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements (continued)

The members of the board of commissioners do not receive compensation.

NOTE F-ON-BEHALF PAYMENTS

The State of Louisiana paid the District's fire chief \$5,400 of supplemental pay during the year ended December 31, 2025. Such payments are recorded as state supplemental pay revenue and are included in current operating expenditures in the government-wide and fund financial statements.

**REQUIRED
SUPPLEMENTARY INFORMATION**

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2025

	Original	Final	Actual	Variance with Final Budget Positive / (Negative)
Revenues:				
Insurance Proceeds	\$ 0	\$ 0	\$ 315	\$ 315
Ad Valorem Taxes	375,000	390,000	401,107	11,107
Insurance Rebates	27,000	26,000	23,418	(2,582)
Interest	24,000	28,000	34,245	6,245
Rent	200	200	100	(100)
State Revenue Sharing	0	0	0	0
State Supplemental Pay	6,000	6,000	5,400	(600)
Grants	2,200	0	0	0
State Revenue Sharing Revenue	0	0	322	322
Miscellaneous	12,000	1,000	4,518	3,518
Total Revenues	<u>\$ 446,400</u>	<u>\$ 451,200</u>	<u>\$469,425</u>	<u>\$ 18,225</u>
Expenditures				
Current Operating	\$ 307,500	\$ 282,700	\$280,191	\$ 2,509
Capital Outlay	140,000	140,000	29,547	110,453
Total Expenditures	<u>\$ 447,500</u>	<u>\$ 422,700</u>	<u>\$309,738</u>	<u>\$ 112,962</u>
Net Change in Fund Balances	\$ (1,100)	\$ 28,500	\$159,687	<u>\$ 131,187</u>
Fund Balance-beginning of year	2,122,044	2,286,808	2,286,808	
Fund Balance-end of year	<u>\$2,123,744</u>	<u>2,318,108</u>	<u>2,446,495</u>	

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2025

(1) Basis of Accounting

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

(2) Budgetary Practices

The District adopts a budget annually. The annual budget is adopted by the board of commissioners in an open meeting prior to the commencement of the year for which the budget is being adopted.

When actual revenues are failing to meet budgeted revenues by five percent or more and/or actual expenditures are exceeding budgeted expenditures by five percent or more, the board of commissioners adopts an amended budget in an open meeting before year-end.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.

**OTHER
SUPPLEMENTARY INFORMATION**

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Schedule of Compensation, Benefits, and Other Payments
to the Agency Head, Political Subdivision Head, or Chief Executive Officer
as of December 31, 2025

Agency Head Name: Kyle Fuselier, Fire Chief (January-December)

<u>Purpose</u>	<u>Amount</u>
Salary	50,000
Benefits-Other	
Reimbursements	0
State Supplemental Pay	5,400

**OTHER
REPORTING REQUIREMENTS**

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners
Acadia-Evangeline Fire Protection District
Basile, Louisiana

I have performed the procedures enumerated below, which were agreed to by Acadia-Evangeline Fire Protection District and the Louisiana Legislative Auditor (the specified parties), on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (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 exceeded the established thresholds for materials and supplies or public works for the current year.

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 requested information.

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

Management provided us with the requested information.

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

None of the employees included on the list provided by management for agreed-upon procedure 3 appeared on the list provided by management for agreed-upon procedure 2.

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

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

Budgeting

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

Management provided us with a copy of the original budget as well as the amended 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 the adoption of the original budget to documentation in the minutes of the meeting of the District's commissioners held on December 18, 2024, and the adoption of the amended budget to the minutes of the meeting of the District's commissioners held on November 19, 2025.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Expenditures for the year did not exceed budgeted amounts.

Accounting and Reporting

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

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

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

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

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

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

Each of the six selected disbursements were traced to the district's minute book where they were approved by the full commission.

Meetings

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

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

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

Advances and Bonuses

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

We scanned payroll disbursements and read the meeting minutes of the District's board of commissioners for the year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

State Audit Law

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

The District submitted the report by the June 30 deadline.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance list with R.S. 24:513 (the audit law).

The District was not on the noncompliance list at any time during the year.

Prior-Year Comments

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

My prior year report, dated June 1, 2025, 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. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my 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.

My 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 American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Acadia-Evangeline Fire Protection District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my reviews.

Based on my review, I am 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.

A handwritten signature in black ink, appearing to read 'M. Johnson', with a stylized, flowing script.

Michael W. Johnson
Certified Public Accountant, APC

June 16, 2026
Eunice, Louisiana

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

06/15/2026 (Date Transmitted)

Michael W. Johnson, CPA, APC (CPA Firm Name)

P.O. Box 529 (CPA Firm Address)

Kenner, LA 70535 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2025 (date) 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 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.

<u>Sandra Bergeron</u>	Secretary	<u>06/16/2026</u>	Date
<u>Sandra Bergeron</u>	Treasurer	<u>06/16/2026</u>	Date
<u>Dawn D. Christ</u>	President	<u>06/16/2026</u>	Date