ACADIA PARISH CONVENTION AND VISITORS COMMISSION

FINANCIAL REPORT

DECEMBER 31, 2025

CONTENTS

BROUSSARD
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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Commissioners of
Acadia Parish Convention and
Visitors Commission
Crowley, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Acadia Parish Convention and Visitors Commission (a component unit of the Acadia Parish Police Jury) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Commission'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.

Accountants' Responsibility

Our responsibility is to conduct the review 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, and standards applicable to review engagements contained in *Governmental 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 Acadia Parish Convention and Visitors Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

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

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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the accompanying budgetary comparison schedule and notes to the schedule on pages 24 and 25 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic or historical context. Management has omitted management's discussion and analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed or compiled the required supplementary information and we do not express an opinion, conclusion, nor provide any assurance on it.

Other Matters

The schedule of compensation, benefits and other payments to agency head on page 28 and the schedule of collections, distributions and cost of collections on page 29 are 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 schedules on pages 28 and 29 have been subjected to the review procedures applied in the accountants' review of the basic financial statements and we are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of State Law, we have issued our report, dated June 29, 2026, on the results of our agreed-upon procedures.

Broussard Poche LLP

Lafayette, Louisiana
June 29, 2026

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Exhibit A

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

STATEMENT OF NET POSITION
December 31, 2025

ASSETS	Governmental Activities
Cash and cash equivalents	$ 167,584
Taxes receivable	29,166
Due from custodial fund	159
Investments	158,448
Capital assets:	
Non-depreciable	652,376
Depreciable, net	69,481
Right of use assets, net	9,334
Total assets	$ 1,086,548
LIABILITIES AND NET POSITION	
CURRENT LIABILITIES	
Accounts payable	$ 3,063
Payroll liabilities	2,683
Advanced grant award	10,000
Lease liability - current	2,031
Total current liabilities	$ 17,777
Lease liability-non current	$ 7,303
Total liabilities	$ 25,080
NET POSITION	
Net investment in capital assets	$ 721,857
Net position – unrestricted	339,611
Total net position	$ 1,061,468
Total liabilities and net position	$ 1,086,548

See Accompanying Notes and Independent Accountants' Review Report.

Exhibit B

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025

	Expenses	Operating Grants and Contributions	Net Revenue (expense) Total
Governmental activities:			
Economic development	$ 348,165	$ 100,744	$ (247,421)
General revenues:			
Taxes –			
Hotel/motel			$ 175,311
Other income			1,126
Interest			5,072
Total general revenues			$ 181,509
Change in net position			$ (65,912)
Net position, beginning			1,127,380
Net position, ending			$ 1,061,468

See Accompanying Notes and Independent Accountants' Review Report.

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FUND FINANCIAL STATEMENTS

Exhibit C

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

BALANCE SHEET
GOVERNMENTAL FUND
December 31, 2025

ASSETS	General Fund
Cash and cash equivalents	$ 167,584
Taxes receivable	29,166
Due from custodial fund	159
Investments	158,448
Total assets	$ 355,357
LIABILITIES AND FUND BALANCE	
LIABILTIES	
Accounts payable	$ 3,063
Payroll liabilities	2,683
Advanced grant award	10,000
Total liabilities	$ 15,746
FUND BALANCE	
Unassigned	$ 339,611
Total liabilities and fund balance	$ 355,357

See Accompanying Notes and Independent Accountants' Review Report.

Exhibit D

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

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

Total fund balance – governmental funds	$ 339,611
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets and right of use assets reported in governmental activities are not financial resources and are therefore not reported in the funds.	
Capital assets, net	721,857
Right of use asset, net	9,334
Lease liability reported in governmental activities and and not reported in the funds	(9,334)
Net position of governmental activities	$1,061,468

See Accompanying Notes and Independent Accountants' Review Report.

Exhibit E

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

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

	General Fund
Revenues:	
Taxes –	
Hotel/motel	$ 175,311
Grant revenue	100,744
Other income	1,126
Interest	5,072
Total revenues	$ 282,253
Expenditures:	
Current –	
Economic development	$ 333,218
Debt service	1,549
Capital outlays	6,476
Total expenditures	$ 341,243
Net change in fund balance	$ (58,990)
Fund balance, beginning	398,601
Fund balance, ending	$ 339,611

See Accompanying Notes and Independent Accountants' Review Report.

Exhibit F

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025

Net change in fund balance – total governmental fund		$ (58,990)
The change in net position 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.		
Capital outlays	$ 6,476	
Depreciation expense	(13,398)	
Right of use assets reported in the statement of net position are amortized over the lease term	(1,351)	
Debt service principal payments are reported as an expenditure in the fund financial statements; however, they are reflected as a reduction of the related lease liability within the government wide financial statements.	1,351	
		(6,922)
Change in net position of governmental activities		$ (65,912)

See Accompanying Notes and Independent Accountants' Review Report.

Exhibit G

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

STATEMENT OF FIDUCIARY NET POSITION
December 31, 2025

	Custodial Fund Hotel Tax
ASSETS	
Cash and cash equivalents	$ 1,603
Tax receivable	10,581
Total assets	$ 12,184
LIABILITIES	
Due to general fund	$ 159
Due to other governments	12,025
Total liabilities	$ 12,184
NET POSITION, restricted	$ -

See Accompanying Notes and Independent Accountants' Review Report

Exhibit H

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
December 31, 2025

	Custodial Fund Hotel Tax
ADDITIONS:	
Hotel tax collected	$ 73,585
DEDUCTIONS:	
Collection fees submitted to general fund	1,104
Hotel tax distributed to taxing authorities	72,481
Total deductions	$ 73,585
Net increase (decrease) in fiduciary net position	$ -
Net position, beginning	-
Net position, ending	$ -

See Accompanying Notes and Independent Accountants' Review Report.

Note 1. Summary of Significant Accounting Policies

The financial statements of the Acadia Parish Convention and Visitors Commission (the "Commission") have been prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies of the Commission are described below.

Reporting entity:

The Commission, a component unit of Acadia Parish Police Jury, was created in 1989 by an ordinance of the Acadia Parish Police Jury. It is governed by a Board of Commissioners appointed by the Acadia Parish Police Jury. The accompanying financial statements present information only on the funds maintained by the Commission.

Basis of presentation:

The Commission's basic financial statements consist of the government-wide statements and the fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-wide financial statements -

The government-wide financial statements include the statement of net position and the statement of activities of the Commission. As a general rule, the effect of interfund activity has been removed from these statements. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

In the government-wide statement of net position, the governmental activities are 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 Commission's net position is reported in three parts – net investment in capital assets, restricted and unrestricted.

The government-wide statement of activities reports both the gross and net cost of each of the Commission's functions. The functions are also supported by general government revenues (certain intergovernmental revenues, interest income, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating, and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants include capital-specific grants.

The Commission reports all direct expenses by function in the government-wide statement of activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is included as a direct expense. The net cost (by function) is normally covered by general revenue (intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Commission as an entity and the change in the Commission's net position resulting from the current year's activities.

Fund financial statements -

The fund financial statements provide information about the Commission's funds. The emphasis of the fund financial statements is on major governmental funds.

The Commission reports the following major governmental fund:

General Fund - This fund accounts for all operating activities of the Commission.

Additionally, the Commission reports the following fiduciary fund:

Custodial Fund – This fund accounts for the collection and disbursement of hotel taxes assessed for other governmental agencies.

Basis of accounting:

Government-wide financial statements -

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows takes place. Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include taxes, grants, and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. All other receivables collected within 60 days after year-end are considered available and recognized as revenue of the current year.

Expenditures are recorded when the related fund liability is incurred, except for compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

Fiduciary funds account for assets held by the government as an agent of other funds within the Commission or on behalf of other governmental bodies. These funds are reported using the economic resources measurement focus and the accrual basis of accounting:

Hotel Tax Fund – Accounts for monies collected on behalf of the City of Crowley. Total tax collected was $73,585, administrative fees paid to the general fund were $1,104, and tax remitted to the City of Crowley was $72,481.

Cash:

Cash includes amounts in demand and savings deposits.

Investments:

State statutes authorize the Commission to invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

The Commission's investments consisted of certificates of deposits with various financial institutions.

Custodial credit risk:

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission's policy to ensure there is no exposure to this risk is to require each financial institution to pledge their own securities to cover any amount in excess of Federal Depository Insurance coverage. These securities must be held in the Commission's name. As of December 31, 2025, the carrying amount of the Commission's bank deposits was $169,186 and the bank balance was $168,713. All of the funds were secured from risk by Federal Deposit Insurance and pledge securities.

Capital assets:

The accounting treatment over property and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-wide statements –

The Commission's property and equipment with useful lives of more than one year are stated at historical costs and comprehensively reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. The range of estimated useful lives by type of assets is as follows:

	Years
Building improvements	5 - 20
Buildings	20
Furniture and equipment	3 - 5
Land improvements	20 – 30

Fund financial statements –

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

Compensated absences:

Employees of the Commission earn sick leave at the rate of twelve days for each full calendar year of continuous employment and credited at the beginning of the year. All unused sick leave is carried forward from calendar year to calendar year up to a maximum of 30 workdays. Upon termination of employment, the employee will not be paid for unused sick leave.

The Commission believes that accumulated sick leave time does not meet the more likely than not to be used threshold established by accounting standards for recognition and accrual. In making this assessment, the Commission considered the historical information about the use, payment and forfeiture of accumulated sick leave, along with expectation about future trends and patterns. As such, the Commission does not accrue a liability for accumulated unused sick leave.

Leases:

A lease is defined as a contractual agreement that coveys control of the right to use another's nonfinancial asset, for a minimum contractual period of greater than one year, in an exchange or exchange like transaction. The Commission leases a mailing machine and a photocopier for use in operations. Leases are presented in the financial statements and accompanying footnotes in accordance with GASB 87. GASB 87 requires that leases be categorized as either short term (12 months or less in length, including options) or long-term. In determining the future minimum lease payments the Commission includes the right to extend options terms in the non-cancelable leases. Short-term lease financial transactions are reflected in the government wide statements of activities and in the fund statement of revenues, expenditures and changes in fund balance. The related lease liability is presented in the statement of net position in the amount equal to the present value of lease payments, payable during the remaining lease term. A right of use asset is also recognized and amortized over the life of the lease. A lease liability, as discussed in Note 3 and the associated right to use lease asset, is recognized within the government wide financial statements.

Deferred outflows/inflows of resources:

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expenditure) until then. The Commission does not currently have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission does not currently have any items that qualify for reporting in this category.

Net position flow assumption:

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumptions must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumption:

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumptions must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Equity classifications:

Government-wide statements –

Equity is classified as net position and displayed in three components: (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position.

Fund financial statements –

The Commission defines fund balance categories in accordance with GASB Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions." The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;

- 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;

- 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;

- 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;

- Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The Board of Commissioners establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Commissioners through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

Use of estimates:

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

Budgets and budgetary accounting:

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The budget is employed as a management control device during the year that assists its users in financial activity analysis. All budget appropriations lapse at year end.

Note 2. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated –				
Construction in process	$ 19,686	$ 3,599	$ -	$ 23,285
Land	629,091	-	-	629,091
Total capital assets not being depreciated	$ 648,777	$ 3,599	$ -	$ 652,376
Capital assets being depreciated –				
Buildings	$ 115,664	$ -	$ -	$ 115,664
Building improvements	88,288	-	-	88,288
Furniture and equipment	63,319	2,877	-	66,196
Land improvements	49,005	-	-	49,005
Total capital assets being depreciated	$ 316,276	$ 2,877	$ -	$ 319,153
Less accumulated depreciation for –				
Buildings	$ (112,530)	$ (898)	$ -	$ (113,428)
Building improvements	(62,715)	(5,427)	-	(68,142)
Furniture and equipment	(15,904)	(6,394)	-	(22,298)
Land improvements	(45,125)	(679)	-	(45,804)
Total accumulated depreciation	$ (236,274)	$(13,398)	$ -	$ (249,672)

(continued)

Note 2. Capital Assets (continued)

Total capital assets being depreciated, net	$ 80,002	$ (10,521)	$ -	$ 69,481
Total capital assets, net	$ 728,779	$ (6,922)	$ -	$ 721,857

Depreciation was charged to functions as follows:

Governmental activities: Economic development	$ 13,398

Note 3. Long-Term Liabilities

The Commission's long-term liabilities consists of lease liabilities at December 31, 2025. The following is a summary of changes in long-term liabilities for the year ended December 31, 2025:

	Beginning Balance 01/01/2025	Additions	Reductions	Balance 12/31/2025	Due within one year
Lease obligations	$ 198	$10,487	$ 1,351	$ 9,334	$ 2,031

Note 4. Leases

The Commission has entered into a lease for a photocopier as the lessee.

Right of use assets and accumulated amortization for these leases are as follows:

Right of use assets	$ 10,487
Less: accumulated amortization	(1,153)
	$ 9,334

The following is a schedule of the future minimum lease payments for the lease liabilities as of December 31, 2025:

	Governmental activities	
Years ending December 31:	Principal	Interest
2026	$ 2,031	$ 285
2027	2,103	213
2028	2,177	139
2029	2,254	63
2030	769	3
	$ 9,334	$ 703

Rights to use lease assets relate solely to the photocopier leases above. Amortization of the right of use assets amounted to $1,351 in 2025.

Note 5. Per Diem Paid to the Board of Commissioners

There was no compensation paid to Commissioners for the year ended December 31, 2025.

Note 6. Risk Management

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. With the exception of natural disasters, the Commission purchases commercial insurance to cover any claims related to these risks.

Note 7. Interfund Transactions

Interfund receivables and payables, by fund, at December 31, 2025 are as follows:

	Interfund Receivables	Interfund Payables
General fund	$ 159	$ -
Custodial funds:		
Hotel tax fund	$ -	$ 159
Total	$ 159	$ 159

The amounts due to the General Fund from the hotel tax custodial fund is for fees on the taxes collected at year end not remitted to the General Fund.

Total administrative fees collected in the custodial fund and remitted to general fund amounted to $1,104 during 2025.

Note 8. Cooperative Endeavor Agreement

During 2021, the Commission entered into a cooperative endeavor agreement with the Louisiana Department of Treasury and the State of Louisiana. Act 119 of the 2021 Regular Legislative Session appropriated for expenditure certain state funds of which the Commission was allocated $97,244 per grant year beginning in July and ending in June. The purpose of this agreement is to promote tourism in Acadia Parish, to maximize economic growth by generating overnight stays through promoting tourism marketing, festivals and events. The Commission plans to accomplish this by advertising and promoting Acadia Parish as a tourism destination through regional, local, electronic media and marketing publications. During 2025, the Commission recognized revenue and incurred expenses of $97,244 from this grant.

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REQUIRED SUPPLEMENTARY INFORMATION

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2025
See Independent Accountants' Review Report

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Taxes –				
Hotel/motel	$ 175,311	$ 175,311	$ 175,311	$ -
Grant revenue	97,244	97,244	100,744	3,500
Other income	947	947	1,126	179
Interest income	5,072	5,072	5,072	-
Total revenues	$ 278,574	$ 278,574	$ 282,253	$ 3,679
Expenditures:				
Current –				
Economic development:				
Salaries	$ 141,667	$ 141,667	$ 111,742	$ 29,925
Payroll taxes	8,475	8,475	8,476	(1)
Ads and promotions	66,681	66,681	76,681	(10,000)
Dues and subscriptions	7,506	7,506	7,664	(158)
Insurance	8,706	8,706	38,631	(29,925)
Office supplies	10,866	10,866	14,076	(3,210)
Postage	4,759	4,759	508	4,251
Professional fees	11,926	11,926	11,926	-
Repairs and maintenance	16,004	16,004	16,004	-
Telephone	2,699	2,699	2,699	-
Training	4,817	4,817	4,817	-
Utilities	5,189	5,189	5,189	-
Other	30,974	30,974	34,805	(3,831)
Debt service:				
Principal	-	-	1,351	(1,351)
Interest	-	-	198	(198)
Capital outlays	6,633	6,633	6,476	157
Total expenditures	$ 326,902	$ 326,902	$ 341,243	$ (14,341)
Net change in fund balance	$ (48,328)	$ (48,328)	$ (58,990)	$ (10,662)
Fund balance, beginning	398,601	398,601	398,601	-
Fund balance, ending	$ 350,273	$ 350,273	$ 339,611	$ (10,662)

See Notes to Budgetary Comparison Schedule.

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

NOTES TO BUDGETARY COMPARISON SCHEDULE
See Independent Accountants' Review Report

Note 1. Budgets and Budgetary Accounting

The Commission uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. The Commission prepares a proposed operating budget for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them.

2. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

3. The budget is employed as a management control device during the year that assists its user in financial activity analysis.

All budget appropriations lapse at year-end. The budgets presented are the originally adopted budget and the final amended budget.

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SUPPLEMENTARY INFORMATION

Exhibit J

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

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

Agency Head: Wendy Harrington

Purpose	
Salary	$ 55,620

See Independent Accountants' Review Report.

Exhibit K

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

SCHEDULE OF COLLECTIONS, DISTRIBUTIONS, AND COSTS OF COLLECTION
Year Ended December 31, 2025

Collections	
Hotel/Motel Tax	$ 66,534
Amounts Disbursed to Local Taxing Authority (net of collection costs)	
City of Crowley	63,954
Amount Retained by Commission	$ 2,580
Amounts Disbursed for Costs of Collection	
Employee Salaries	2,086
Employee Benefits	162
Total Amounts Disbursed for Costs of Collection	$ 2,248
Balance in Excess (Deficiency) of Costs of Collection	$ 332

Schedule L-1

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES
Year Ended December 31, 2025

There were no findings in the current year to report.

ACADIA PARISH CONVENTION AND VISITORS COMMISSION

SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended December 31, 2025

There were no findings in the prior year.

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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To The Board of Commissioners of
Acadia Parish Convention and
Visitors Commission
Crowley, Louisiana

We have performed the procedures enumerated below on the Acadia Parish Convention and Visitors Commission's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The Commission's management is responsible for its financial records and compliance with applicable laws and regulations.

The Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Commission's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

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 Stature (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 were made during the year for materials and supplies exceeding $60,000 or for public works exceeding $250,000.

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).

   The Commission provided us with the requested information.

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

The Commission 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 of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

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

Besides paychecks for employees, no other disbursements noted to any individual related to board members.

Budgeting

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

The Commission provided us with a copy of the original budget and amended budget for the current year.

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

The original budget was adopted on January 9, 2025. The amended budget was adopted on December 11, 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 if actual expenditures exceed budgeted amounts by 5% or more.

No exceptions noted.

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 payee in the supporting documentation,

    We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

    b. Report whether the six disbursements are coded to the correct fund and general ledger account, and

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

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

    Of the six disbursements selected for testing, all had proper support documentation and dual signatures on the checks.

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.

The Commission provided evidence to support that agendas for meetings recorded in the minute book were posted or advertised as required by law.

Debt

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

We inspected all original bank statements for the period under examination 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.

There were no payments made to employees which constituted bonuses, advances, or gifts in fiscal year 2025.

State Audit Law

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

The Commission provided a timely report.

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

Per management, there were no contracts that utilize state funds and that were subject to public bid law in the current year.

Prior-Year Comments

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

Our prior year report, dated June 26, 2025, had no findings.

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 engagement 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 Commission'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 Commission's compliance with certain laws and regulations contained in the 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 Legislative Auditor as a public document.

Broussard Poche LLP

Lafayette, Louisiana
June 29, 2026

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

June 29, 2026

Broussard Poché
103 North Avenue F
Crowley, Louisiana 70526

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] 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 [X] 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 [X] 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 [X] 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 [X] No [ ] N/A [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [X] No [ ] N/A [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [X] 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 [X] 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 [X] 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 [X]

Meetings

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

Yes [X] 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 [X] 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 [X] No [ ] N/A [ ]

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [X] 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 [X] 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 [X] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [X] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [X] 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 [X] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [X] 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 [X] 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 [X] No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

D. Keith Henry

D. Keith Henry, Chairman — **June 26, 2026** (**Date**)