

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH

*Component Unit Financial Statements*  
*For the Year Ended December 31, 2025*

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
JONESBORO, LOUISIANA

FOR THE YEAR ENDED DECEMBER 31, 2025

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Commissioners  
Ward Two Fire Protection District of Jackson Parish  
Jonesboro, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of the Ward Two Fire Protection District of Jackson Parish, a component unit of the Jackson Parish Police Jury, as of December 31, 2025 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 District's 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 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 Services Committee of the AICPA. 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 Ward Two Fire Protection District of Jackson Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

**Accountant's Conclusion**

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

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information and, accordingly, we do not express an opinion, conclusion, nor provide any assurance on it.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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.

## **Other Information**

Act 706 of the Louisiana 2014 Legislative Session requires the Schedule of Compensation, Benefits, and Other Payments to Agency Head, as listed in the table of contents, to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information, and accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

## **Report on Agreed Upon Procedures**

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated February 11, 2026, on the results of the agreed-upon procedures.

*David M. Ward, CPA (APAC)*

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
STATEMENT OF NET POSITION  
DECEMBER 31, 2025

	<u>Governmental Activities</u>
<i>Assets</i>	
Cash and Cash Equivalents	\$ 528,406
Investments	1,849,757
Accounts Receivable	252,864
Capital Assets:	
Non-Depreciable	43,949
Depreciable	<u>1,287,317</u>
Total Assets	<u>3,962,293</u>
<i>Deferred Outflows of Resources</i>	
Resources Related to Pensions	114,322
<i>Liabilities</i>	
Accounts Payable	\$ 30,465
Net Pension Liability	<u>137,866</u>
Total Liabilities	168,331
<i>Deferred Inflows of Resources</i>	
Resources Related to Pensions	<u>98,974</u>
Total Deferred Inflows of Resources	98,974
<i>Net Position</i>	
Net Investment in Capital Assets	1,331,266
Net Position - Unrestricted	<u>2,478,044</u>
Total Net Position	<u><u>\$ 3,809,310</u></u>

See accompanying notes and Independent Accountant's Review Report.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
Governmental Activities					
Public Safety	<u>\$ 478,755</u>	<u>\$ 26,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (452,005)</u>

General Revenues:	
Property Taxes	270,251
Insurance Rebate	11,975
Interest	62,166
Miscellaneous	<u>19,945</u>
Total General Revenues	364,337
Changes in Net Position	(87,668)
Net Position - Beginning	<u>3,896,978</u>
NET POSITION - ENDING	<u>\$ 3,809,310</u>

See accompanying notes and Independent Accountant's Review Report.

**COMPONENT UNIT FINANCIAL STATEMENTS**

**FUND FINANCIAL STATEMENTS**

WARD TWO FIRE PROTECTION DISTRICT  
JACKSON PARISH  
BALANCE SHEET, GOVERNMENTAL FUNDS  
DECEMBER 31, 2025

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 528,406
Investments	1,849,757
Accounts Receivable	252,864

<u>TOTAL ASSETS</u>	<u>\$ 2,631,027</u>
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LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable	\$ 30,465
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Fund Balance

Unassigned	2,600,562
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<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 2,631,027</u>
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**Reconciliation of the Balance Sheet of the Governmental Funds  
to the Statement of Net Position**

*Amounts reported for governmental activities in the Statement of Net Position are different because:*

Fund Balance, Governmental Funds:	\$ 2,600,562
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	1,331,266
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Net pension liability does not require the use of current financial resources and therefore is not reported in the funds.	(137,866)
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The net effect of deferred outflows of resources and deferred inflows of resources related to pensions do not require the use of current financial resources and therefore are not reported in the funds.	15,348
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Net Position of Governmental Activities	<u>\$ 3,809,310</u>
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See accompanying notes and Independent Accountant's Review Report.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2025

<u>Operating Revenue</u>	
Property Taxes	\$ 270,251
Intergovernmental Revenues:	
Fire Insurance Rebate	11,975
Interest Earnings	62,166
Insurance Proceeds	5,195
Miscellaneous Revenue	14,750
Total Operating Revenue	<u>364,337</u>
 <u>Operating Expenses</u>	
Public Safety - Fire Protection:	
Current:	
Salaries and Related Benefits	136,383
Administrative	21,276
Contracted Services	-
Fuel Allowance	7,441
Insurance	57,920
Building & Property Maintenance	11,750
Equipment Maintenance	1,346
Vehicle Maintenance	28,646
Supplies	1,961
Utilities	18,720
Miscellaneous	3,473
Capital Outlay	60,050
Intergovernmental	10,028
Total Operating Expenses	<u>358,994</u>
 <u>Change in Fund Balance</u>	 5,343
 <u>Other Financing Sources (Uses)</u>	
Sales of Equipment	<u>-</u>
 <u>Net Change in Fund Balance</u>	 5,343
 <u>Fund Balance - Beginning of the Year</u>	 <u>2,595,219</u>
 <u>FUND BALANCE - END OF THE YEAR</u>	 <u>\$ 2,600,562</u>

See accompanying notes and Independent Accountant's Review Report.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2025 (CONTINUED)

**Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
To the Statement of Activities**

*Amounts reported for governmental activities in the Statement of Activities  
are different because:*

Net change in fund balances - total governmental funds \$ 5,343

Governmental funds report capital outlays as expenditures,  
however, in the statement of activities, the cost of those  
assets is depreciated over their estimated useful lives.

Expenditures for capital assets	62,701	
Less current year depreciation	<u>(182,462)</u>	(119,761)

Governmental funds report current year pension contributions as  
expenditures. However, in the statement of activities, these  
contributions are reported as deferred inflows of resources and the  
District's proportionate share of the plans pension expense is  
reported as pension expense.

26,750

The District's proportionate share of non-employer contributions  
to the pension plans do not provide current financial resources  
and are not reported in the governmental funds.

-

Changes in net position of governmental activities

\$ (87,668)

See accompanying notes and Independent Accountant's Review Report.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

INTRODUCTION

Ward Two Fire Protection District of Jackson Parish (the District) was created by resolution of the Jackson Parish Police Jury in August 1987, for the purpose of purchasing and maintaining fire equipment and providing fire protection for the people included in the district according to the boundaries set by Jackson Parish Police Jury. The District is governed by a board of commissioners consisting of five members who serve without compensation. Two members are appointed by the Jackson Parish Police Jury, one member is appointed by each municipality in the District, and the fifth member, who is Chairman, is selected by the other four members. The District has one full-time and nineteen part-time employees.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this statement, the District is considered a component unit of the Jackson Parish Police Jury. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

Note 1 - Summary of Significant Accounting Policies

A. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of Activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 1 - Summary of Significant Accounting Policies - Continued

- 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 legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

**B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

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 the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The General Fund is the entity’s primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund. The District has no proprietary fund.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 1 - Summary of Significant Accounting Policies - Continued

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, then unrestricted resources as they are needed.

C. CASH AND CASH EQUIVALENTS

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the District's investment policy allow the entity to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

The District's investments consist of nonnegotiable certificates of deposits with original maturities that exceed 90 days that are reported in the accompanying financial statements at cost. The District's interest rate risk is limited by the investments of funds for no longer than 12 months.

D. RECEIVABLES AND PAYABLES

Property taxes are levied on a calendar year basis and become delinquent on January 1 of each year. The following is a summary of authorized and levied Parcel Fees:

	<u>Authorized</u>	<u>Levied</u>	<u>Expiration Date</u>
Property Taxes	19.72 Mills	19.72 Mills	2027

Delinquent property taxes are considered fully collectible and therefore no allowance for uncollectible fees is provided.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 1 - Summary of Significant Accounting Policies - Continued

E. CAPITAL ASSETS

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$250 or more for capitalizing capital assets.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No construction occurred during the current fiscal year.

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

<u>Description</u>	<u>Estimated Useful Lives</u>
Buildings	40 Years
Vehicles	7-15 Years
Equipment	5-10 Years

F. COMPENSATED ABSENCES

The District is operated by volunteers and therefore has no policy for compensated absences.

G. LONG-TERM OBLIGATIONS

In the government-wide financial statements, capital leases and other long-term obligations are reported as liabilities in the statement of net position.

H. FUND EQUITY

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in government funds. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 1 - Summary of Significant Accounting Policies - Continued

H. FUND EQUITY (Continued)

The spendable portion of the fund balance comprises the remaining Two classifications: restricted, committed, assigned and unassigned.

*Restricted Fund Balance* – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance* – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Commissioners – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Commissioners removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned Fund Balance* – This classification reflects the amounts constrained by the District’s “intent” to be used for specific purposes, but are neither restricted nor committed. The Board of Commissioners and management have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned Fund Balance* – This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

I. 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.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 2 - Stewardship, Compliance, and Accountability

*Budget Information:* Preliminary budgets for the ensuing year are prepared by the secretary-treasurer during November of each year. During November, the Board reviews the proposed budget and makes changes as it deems appropriate. The budget is then adopted during the December meeting. All annual appropriations lapse at year end. Encumbrance accounting is not used by the District. Budgeted amounts included in the accompanying financial statements include the original adopted budget and no amendments for the year ended December 31, 2025.

Note 3 - Cash and Cash Equivalents

*Custodial Credit Risk – deposits.* The custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District’s policy to ensure there is no exposure to this risk is to require the financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Accordingly, the District had no custodial credit risk related to its deposits at December 31, 2025.

The District has cash and investments – certificates of deposit (book balances) totaling \$2,378,163 at December 31, 2025 as follows:

Checking	\$ 528,406
Investments – Certificates of Deposit	<u>1,849,757</u>
Total	<u>\$ 2,378,163</u>

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 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 2025, are secured as follows:

Bank Balances	\$ 2,379,108
FDIC Insurance	500,000
Pledged Collateral	<u>2,092,953</u>
Uninsured Amount	<u>\$ _____</u>

The accounts are managed by the District’s fiscal agent and consist of securities issued or guaranteed by the U.S. government. Investments are in accordance with LRS 33:2955(A)(1)(e) and are not required to be covered by the pledge of securities owned by the fiscal agent bank.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 4 - Accounts Receivable

At December 31, 2025, the District's accounts receivable consisted of the following:

Property Tax Receivable	\$ <u>252,864</u>
Total Accounts Receivable	\$ <u>252,864</u>

Note 5 - Property, Plant and Equipment

Capital asset activity for the year ended December 31, 2025 and 2024 is as follows:

	December 31, 2024	Additions	Deletions	December 31, 2025
	<u>Balance</u>			<u>Balance</u>
Non-Depreciable Assets:				
Land	\$ 43,949	\$ -	\$ -	\$ 43,949
Depreciable Assets:				
Trucks	2,783,356	-	-	2,783,356
Equipment	500,481	62,701	-	563,182
Buildings	<u>1,128,390</u>	<u>-</u>	<u>-</u>	<u>1,128,390</u>
Totals at Historical Cost	4,412,227	62,701	-	4,474,928
Less Accumulated Depreciation for:				
Trucks	(2,236,932)	( 145,708)	-	(2,382,640)
Equipment	( 403,531)	( 9,472)	-	( 413,003)
Buildings	<u>( 364,686)</u>	<u>( 27,282)</u>	<u>-</u>	<u>( 391,968)</u>
Total Accumulated Depreciation	<u>(3,005,149)</u>	<u>( 182,462)</u>	<u>-</u>	<u>(3,187,611)</u>
 <u>CAPITAL ASSETS, NET</u>	 <u>\$1,451,027</u>	 <u>\$( 119,761)</u>	 <u>\$ -</u>	 <u>\$1,331,266</u>

Depreciation expense was \$182,462 in 2025.

Note 6 - Firefighters' Retirement System of Louisiana (System)

*Plan Description*

The Jackson Parish Ward 2 Fire District contributes to the Firefighters' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. Membership in the System is mandatory for all full-time firefighters who earn more than \$375 per month and are employed by any municipality, parish, or fire protection district of the State of Louisiana.

Employees with 20 or more years of service who have attained age 50, or employees who have 12 years of service who have attained age 55, or 25 years of service at any age are entitled to annual pension benefits equal to 3.333% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100%. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 6 - Firefighters' Retirement System of Louisiana (System) (continued)

If employees terminate before completing 12 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to their employer's contributions.

Benefits are payable over the retirees' lives in the form of a monthly annuity. A member may elect the maximum benefit (unreduced benefit which ceases upon the member's death) or any of six other options at retirement.

See R.S. 11:2256(A) for additional details on retirement benefits.

The system also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2025, the Ward 2 Fire Protection District's total payroll for all employees was \$110,324. Total covered payroll was \$91,436. Covered payroll refers to all compensation paid by the Ward 2 Fire Protection District to active employees covered by the System.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Firefighters' Retirement System of Louisiana, 3100 Brentwood Drive, Baton Rouge, Louisiana, or by visiting the System's website [www.lafirefightersret.com](http://www.lafirefightersret.com).

*Contributions*

According to state statute, employer contributions are actuarially-determined each year. For the year ended December 31, 2025, employer and employee contribution rates were 33.25% and 10.00%.

According to state statute, the System receives insurance premium assessments from the state of Louisiana. The assessment is considered support from a non-employer contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions were recognized as revenue during the year ended June 30, 2025, and were excluded from pension expense. Non-employer contributions received by Jackson Parish Ward 2 Fire District during the year ended June 30, 2025, were \$11,400.

In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations.

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At December 31, 2025, the District reported a liability of \$137,866 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2025 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 6 - Firefighters' Retirement System of Louisiana (System) (continued)

The Ward 2 Fire Protection District's proportion of the Net Pension Liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2025, the District's proportion was 0.032731%, which was a decrease of 0.012588% from its proportion measured as of June 30, 2025.

For the year ended December 31, 2025, the Ward 2 Fire Protection District recognized pension expense of \$22,151 plus the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, (\$37,482). Total pension expense was (\$15,331).

At December 31, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	17,655	2,487
Changes in assumption	6,286	-
Net difference between projected and actual earnings on pension plan investments	-	25,763
Changes in employer's portion of beginning net pension liability	68,085	69,486
Differences between employer contributions and proportionate share of employer contributions	5,596	1,238
Subsequent measurement contributions	16,700	-
Total	114,323	98,974

The \$16,700 reported as deferred outflows of resources related to pensions resulting from the Ward 2 Fire Protection District contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2025.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 6 - Firefighters' Retirement System of Louisiana (System) (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31:	
2026	12,223
2027	(418)
2028	(4,920)
2029	(1,215)
2030	789
2031	(7,810)

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2025 is as follows:

Valuation Date	June 30, 2025
Actuarial Cost Method for Financial Reporting	Entry Age Normal
Investment Rate of Return (discount rate)	6.90% per annum (net of investment expenses, including inflation)
Expected Remaining Service Lives	7 years, closed period
Inflation rate	2.50% per annum
Salary increases	14.50% in the first two years of service and 5.00% with 3 or more years of service; includes inflation and merit increases
Cost-of-Living Adjustments (COLAs)	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and only those previously granted were included.

For the June 30, 2025 valuation, assumptions for mortality rates were based on the following:

For active members, mortality was set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Employees.

For annuitants and beneficiaries, mortality was set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees.

For disabled retirees, mortality was set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Disabled Retirees.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 6 - Firefighters' Retirement System of Louisiana (System) (continued)

In all cases the base table was multiplied by 110% for males and 110% for females, each with full generational projection using the appropriate MP-2021 scale.

The long-term expected real rate of return is an important input into the actuary's determination of the reasonable range for the discount rate which is used in determining the total pension liability. The actuary's method incorporates information from multiple consultants and investments firms regarding future expected rates of return, standard deviations, and correlation coefficients for each asset class. The process integrates data from multiple sources to produce average values thereby reducing reliance on a single data source.

The June 30, 2025, estimated long-term expected rate of return on pension plan investments was determined by the System's actuary using the System's target asset allocation as of January 2025 and the Curran Actuarial Consulting average study. The consultant's average study included projected nominal rates of return, standard deviations of returns, and correlations of returns for a list of common asset classes collected from a number of investment consultants and investment management firms. Each consultant's response included nominal expected long term rates of return. In order to arrive at long-term expected arithmetic real rates of return, the actuary normalized the data received from the consultant's responses in the following ways. Where nominal returns received were arithmetic, the actuary simply reduced the return assumption by the long-term inflation assumption. Where nominal returns were geometric, the actuary converted the return to arithmetic by adjusting for the long-term standard deviation and then reduced the assumption by the long-term inflation assumption. Using the target asset allocation for the System and the average values for expected real rates of return, standard deviation of returns, and correlation of returns, an arithmetic expected nominal rate of return and standard deviation for the portfolio was determined. The target asset allocation changed slightly from June 30, 2024 to June 30, 2025. These changes included a decrease to target weight in U.S. public equity, a decrease to emerging market equity, a decrease to U.S. Core fixed income, and an increase to multisector fixed income. The System's long-term assumed rate of inflation of 2.50% was used in this process for the fiscal year ended June 30, 2025.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 6 - Firefighters' Retirement System of Louisiana (System) (continued)

Best estimates of arithmetic real rates of return for each major class included in the System's target asset allocation as of June 30, 2025, are summarized in the following tables:

	Asset Type	Target Asset Allocation	Long- Term Expected Real Rate of Return
Equity	U.S. Equity	27.00%	6.23%
	Non-U.S. Equity	11.00%	6.36%
	Global Equity	10.00%	6.50%
	Emerging Market Equity	4.00%	8.26%
	U.S. Core Fixed Income	23.00%	2.09%
Fixed Income	U.S. TIPS	2.00%	2.00%
	Emerging Market Debt	2.00%	4.05%
	Global Multisector Fixed Income	5.00%	2.34%
	Private Equity/Private Debt	9.00%	9.77%
Alternatives	Real Estate	4.00%	4.85%
	Real Assets	3.00%	5.93%
		100.00%	

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates, and that contributions from participating employers and non-employer contributing entities will be made at the actuarially-determined rates approved by the Board of Trustees and by the Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the System's actuary. Based on these assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 6 - Firefighters' Retirement System of Louisiana (System) (continued)

*Sensitivity to Changes in the Discount Rate*

The following represents the net pension liability of the participating employers calculated using the discount rate of 6.90%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate as of June 30, 2025.

	Changes in Discount Rate		
	1.0% Decrease	Current Discount Rate	1.0% Increase
Net Pension Liability	\$266,014	\$137,866	\$31,041

*Payables to the Pension Plan*

These financial statements include a payable to the pension plan of \$0, which is the legally required contribution due at December 31, 2025. This amount is recorded in accrued expenses.

*Plan Fiduciary Net Position*

The System issued a stand-alone audit report on its financial statements for the year ended June 30, 2025. Access to the audit report can be found on the Louisiana Legislative Auditor's official website at [www.la.gov](http://www.la.gov) and on the System's website at [www.ffret.com](http://www.ffret.com).

Note 7 - Risk Management

The District purchases commercial insurance to reduce the risk of loss resulting from property damage or liability claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Settlements have not exceeded insurance coverage in any of the past three fiscal years.

Note 8 - Subsequent Events

Subsequent events have been evaluated through February 11, 2026, which is the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure.

Note 9 – Supplemental Pay

During the year one employee drew supplemental pay totaling \$7,200 for the year.

**REQUIRED SUPPLEMENTAL INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET TO ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary Basis</u>	<u>Variance With</u> <u>Final Budget</u> <u>Over(Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes:				
Ad valorem tax	230,836	230,836	270,251	39,415
Intergovernmental revenues:				
Fire Insurance rebates	9,000	9,000	11,975	2,975
Interest and Dividend Earnings	25,000	25,000	62,166	37,166
Insurance Proceeds	-	-	5,195	5,195
Other Revenues	-	-	14,750	14,750
Total Revenues	<u>264,836</u>	<u>264,836</u>	<u>364,337</u>	<u>99,501</u>
<b>Expenditures</b>				
Insurance	60,000	60,000	57,920	2,080
Building, Equipment & Vehicles Maintenance	40,000	40,000	41,742	(1,742)
Contracted Services	-	-	-	-
Fuel Allowance	12,000	12,000	7,441	4,559
Utilities	25,000	25,000	18,720	6,280
Capital Improvements	80,000	80,000	60,050	19,950
Small Tools & Supplies	-	-	1,961	(1,961)
Administrative	27,000	27,000	21,276	5,724
Training/EMS	3,500	3,500	1,881	1,619
Salaries & Related Benefits	190,000	190,000	136,383	53,617
Miscellaneous	500	500	1,592	(1,092)
Intergovernmental	10,000	10,000	10,028	(28)
Total Expenditures	<u>448,000</u>	<u>448,000</u>	<u>358,994</u>	<u>89,006</u>
<b>Net Change in Fund Balance</b>	(183,164)	(183,164)	5,343	188,507
<b>Other Financing Sources</b>				
Sale of Equipment	-	-	-	-
<b>Net Change in Fund Balance</b>	(80,525)	(80,525)	5,343	188,507
<b>Fund Balance at Beginning of Year</b>	<u>2,595,219</u>	<u>2,595,219</u>	<u>2,595,219</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 2,514,694</u>	<u>\$ 2,514,694</u>	<u>\$ 2,600,562</u>	<u>\$ 188,507</u>

See accompanying notes and Independent Accountant's Review Report.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
NOTES TO BUDGET COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2025

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer during November of each year. During November, the Board reviews the proposed budget and makes changes as it deems appropriate. The budget is then adopted during the December meeting. All annual appropriations lapse at year end. Encumbrance accounting is not used by the District. Budgeted amounts included in the accompanying financial statements include the original adopted budget and no amendments for the year ended December 31, 2025.

See accompanying notes and Independent Accountant's Review Report.

**OTHER SUPPLEMENTAL SCHEDULES**

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS  
AND OTHER PAYMENTS TO AGENCY HEAD,  
POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED DECEMBER 31, 2025

Name	Office	Compensation	Reimbursements
<b>William Shaw</b>	Commissioner	None	None
<b>Ricky Cash</b>	Commissioner	None	None
<b>George Gryder</b>	Commissioner	None	None
<b>Charles Hopkins</b>	Commissioner	None	None
<b>William (Bill) Wheelis</b>	Commissioner	None	None

See accompanying notes and Independent Accountant's Review Report.

Schedule III

WARD TWO FIRE PROTECTION DISTRICT  
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY  
FOR THE YEAR ENDED DECEMBER 31, 2025

Fiscal Year	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2016	0.00744%	\$ 48,690	\$ 30,148	162%	68.16%
2017	0.02364%	\$ 135,512	\$ 71,340	190%	73.55%
2018	0.04306%	\$ 247,679	\$ 107,494	230%	74.76%
2019	0.03956%	\$ 247,740	\$ 70,833	350%	73.96%
2020	0.02114%	\$ 146,547	\$ 52,633	278%	72.61%
2021	0.02780%	\$ 98,505	\$ 69,720	141%	86.78%
2022	0.03073%	\$ 216,693	\$ 79,175	274%	74.68%
2023	0.03643%	\$ 237,791	\$ 113,855	209%	77.69%
2024	0.04532%	\$ 255,175	\$ 141,430	180%	81.68%
2025	0.03273%	\$ 137,866	\$ 97,080	142%	89.96%

Amounts presented were determined as of the measurement date (previous fiscal year end).  
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Schedule IV

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Fiscal Year	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency	Agency's covered payroll	Contributions as a percentage of covered payroll
2016	\$ 7,687	\$ 7,687	\$ -	\$ 30,148	25.50%
2017	\$ 18,545	\$ 18,545	\$ -	\$ 71,340	26.00%
2018	\$ 28,486	\$ 28,486	\$ -	\$ 107,494	26.50%
2019	\$ 19,109	\$ 19,109	\$ -	\$ 70,833	26.98%
2020	\$ 18,854	\$ 18,854	\$ -	\$ 62,027	30.40%
2021	\$ 24,445	\$ 24,445	\$ -	\$ 73,905	33.08%
2022	\$ 31,795	\$ 31,795	\$ -	\$ 79,175	40.16%
2023	\$ 42,689	\$ 42,689	\$ -	\$ 128,387	33.25%
2024	\$ 41,971	\$ 41,971	\$ -	\$ 126,225	33.25%
2025	\$ 30,402	\$ 30,402	\$ -	\$ 91,436	33.25%

Amounts presented were determined as of the end of the fiscal year.  
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See accompanying notes and Independent Accountant's Review Report.

**COMPLIANCE REPORTING**

INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES

To The Board of Commissioners of the Ward Two Fire Protection District of Jackson Parish and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Ward Two Fire Protection District of Jackson Parish 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 fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we 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 materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (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, and no expenditures were made 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).

Management provided me with the requested information.

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

Management provided me 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 me with a copy of the original budget. Management represented that there was no amendment to the budget during the year.

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

I traced adoption of the original budget to documentation in the minutes of the meeting of the District's commissioners held on December 19, 2024. Management represented that there was no amendment to the budget during the year.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were less than budgeted revenues by more than 5%. Expenditures for the year did not exceed budgeted amounts by more than 5%.

### *Accounting and Reporting*

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

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

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

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

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

### *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. The District complied with this requirement.

### *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.

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

### *Advances and Bonuses*

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

I scanned payroll disbursements and read the meeting minutes of the District's board of commissioners for the fiscal year. I 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's report was submitted timely.

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

Management represented that the District entered into no contracts during the fiscal year that was subject to the public bid law.

### *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.

Our prior year report, dated April 6, 2025, did include suggestions, exceptions, recommendations, and comments, one of which was resolved and the other is still applicable due to cost/benefit constrictions.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to 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.

West Monroe, Louisiana  
February 11, 2026

*David M. Nard, CPA (SPAC)*

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Section I - Financial Statement Findings

No findings were reported under this section.

WARD TWO FIRE PROTECTION DISTRICT OF  
JACKSON PARISH  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2025

Section I - Financial Statement Findings

No findings were reported in this section.

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

David M. Hartt, CPA (APAC)

PO Box 1332

West Monroe, LA 71294

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

**Public Bid Law**

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

Yes  No  N/A

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes  No  N/A

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes  No  N/A

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes  No  N/A

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No  N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes  No  N/A

**Meetings**

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

Yes  No  N/A

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes  No  N/A

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes  No  N/A

**Prior-Year Comments**

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

Yes  No  N/A

**General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No  N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes  No  N/A

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

Yes  No  N/A

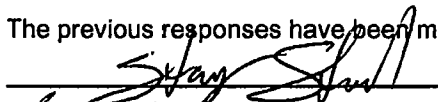
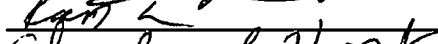
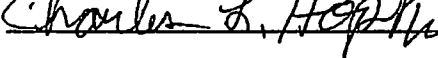
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes  No  N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No  N/A

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

	Secretary	<u>1-13-2026</u>	Date
	Treasurer	<u>1-13-2026</u>	Date
	President	<u>1-13-2026</u>	Date