

ACADIA PARISH COMMUNICATIONS DISTRICT
(A Component Unit of the Acadia Parish Police Jury)
Crowley, Louisiana

Financial Report

Year Ended December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

* A Professional Accounting Corporation

To the Board of Commissioners
Acadia Parish Communications District
Crowley, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Acadia Parish Communications District (the District), 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 District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Acadia Communications District as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As described in Note 17, the District adopted new accounting guidance, GASB Statement No. 101, Compensated Absences. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed. We evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements. We conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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 is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted its discussions 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information on pages 34 through 36 is presented for purposes of additional analysis and is not a required part of the financial statements.

The comparative statements on pages 34 and 35 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statements are fairly stated in all material respects in relation to the financial statements as a whole. The prior year comparative information on these statements has been derived from the financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, was fairly presented in all material respects in relation to the financial statements as a whole.

The comparison schedule on page 36 has not been subjected to the auditing procedures applied in the audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2026, on our consideration of the District's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
June 23, 2026

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Statement of Net Position
December 31, 2025

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash	\$2,837,093
Investments	3,090,011
Franchise taxes receivable	202,849
Prepaid expenses	50,673
Net pension asset	<u>8,662</u>
Total current assets	6,189,288
Noncurrent assets:	
Capital assets, net	<u>1,154,503</u>
Total noncurrent assets	<u>7,343,791</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>12,828</u>
Current liabilities:	
Accounts payable	3,875
Compensated absences	6,828
Due to other governmental agencies	<u>104,971</u>
Total current liabilities	115,674
Noncurrent liabilities:	
Compensated absences	<u>7,284</u>
Total liabilities	<u>122,958</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>7,410</u>
NET POSITION	
Net investment in capital assets	1,154,503
Restricted - capital grant	3,027
Unrestricted	<u>6,068,721</u>
Total net position	<u>\$7,226,251</u>

The accompanying notes are an integral part of the basic financial statements.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Statement of Activities
For the Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Public safety	\$ 832,923	\$ -	\$ -	\$ (832,923)
General revenues:				
Franchise taxes				945,657
Rent income				15,600
Investment earnings				99,888
Nonemployer contributions				899
Intergovernmental				10,612
Miscellaneous				108,242
Change in net position				347,975
Net position - January 1, 2025				6,878,276
Net position - December 31, 2025				\$7,226,251

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Balance Sheet - Governmental Funds
December 31, 2025

	<u>General Fund</u>
ASSETS	
Cash	\$2,837,093
Investment	3,090,011
Franchise taxes receivable	202,849
Prepaid expenses	<u>50,673</u>
 Total assets	 <u>\$6,180,626</u>
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 3,875
Due to other governmental agencies	<u>104,971</u>
 Total liabilities	 <u>108,846</u>
 Fund balances:	
Nonspendable - prepaid insurance	50,673
Restricted - capital grant	3,027
Assigned - training and equipment	31,060
Unassigned	<u>5,987,020</u>
 Total fund balances	 <u>6,071,780</u>
 Total liabilities and fund balances	 <u>\$6,180,626</u>

The accompanying notes are an integral part of the basic financial statements.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

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

Total fund balances for governmental funds at December 31, 2025	\$6,071,780
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Land	\$ 54,000
Buildings and improvements, net of \$564,684 of accumulated depreciation	436,915
Equipment, net of \$358,198 of accumulated depreciation	<u>663,588</u> 1,154,503
The deferred outflows of expenditures for the net pension liability in accordance with GASB 68 is not a use of current resources, and therefore, are not reported in the funds.	
Deferred outflow of resources - related to net pension liability	12,828
Noncurrent liabilities at December 31, 2025:	
Net pension asset	8,662
Accrued compensated absences is not a use of current resources, and therefore, are not reported in the funds.	(14,112)
The deferred inflows of resources for the net pension liability in accordance with GASB 68 is not a use of current resources, and therefore, are not reported in the funds.	
Deferred inflow of resources - related to net pension liability	<u>(7,410)</u>
Net position at December 31, 2025	<u>\$7,226,251</u>

The accompanying notes are an integral part of the basic financial statements.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

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

	<u>General Fund</u>
Revenues:	
Franchise taxes	\$ 945,657
Rent income	15,600
Intergovernmental revenues	10,612
Investment earnings	99,888
Insurance proceeds	107,273
Miscellaneous revenue	<u>969</u>
Total revenues	<u>1,179,999</u>
Expenditures:	
Current -	
Public safety	749,027
Capital outlay	<u>111,456</u>
Total expenditures	<u>860,483</u>
Net change in fund balance	319,516
Fund balance, beginning	<u>5,752,264</u>
Fund balance, ending	<u>\$ 6,071,780</u>

The accompanying notes are an integral part of the basic financial statements.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

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

Total net changes in fund balance for the year ended December 31, 2025 per statement of revenues, expenditures and changes in fund balances		\$ 319,516
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on statement of revenues, expenditures and changes in fund balances	\$111,456	
Depreciation expense for the year ended December 31, 2025	<u>(83,388)</u>	28,068
Differences between the amount reported as expenses in the statement of activities with those reported as expenditures in the fund financial statements:		
Pension expense	(1,770)	
Compensated absences	<u>1,262</u>	(508)
Nonemployer's contribution to the District employee's pension plan		<u>899</u>
Total change in net position for the year ended December 31, 2025 per statement of activities		<u>\$ 347,975</u>

The accompanying notes are an integral part of the basic financial statements.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

(I) Summary of Significant Accounting Policies

A. Financial Reporting Entity

The Acadia Parish Communications District was created pursuant to an ordinance of the Acadia Parish Police Jury and was established for the purpose of creating and maintaining an enhanced 911 emergency service. The District is governed by seven commissioners. These seven commissioners are referred to as the Board of Commissioners and are appointed by the Acadia Parish Police Jury. The Board of Commissioners is not compensated.

Because the Acadia Parish Police Jury appoints the Board of Commissioners of the District and can influence the scope of public service, the District is determined to be a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental entity with oversight responsibility. The accompanying financial statements present information only on the fund maintained by the District and do not present information on the Acadia Parish Police Jury, the general government services provided by that governmental entity, or the other governmental entities that comprise the financial reporting entity.

B. Basis of Presentation

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the District as a whole. These statements include all the financial activities of the District. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with professional standards.

The statement of activities presents a comparison between direct expenses and program revenues for the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Fund Financial Statements (FFS)

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid the District by segregating transactions related to certain District's functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the District or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. For reporting purposes, the General Fund of the District is considered to be a major fund. The funds of the District are described below:

Governmental Funds –

General Fund

The General Fund is the general operating fund of the District. The General Fund is financed through franchise taxes earned by the District. Resources of the fund are used to supplement the cost of operating the District's office.

C. Measurement Focus/Basis of Accounting

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

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after the year end. Expenditures are recognized when the related liability is incurred.

D. Investments

Under state law, the District may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, other states in the union, or the laws of the United States. The District may invest in United States bonds, treasury notes, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. In accordance with GASB Codification Section 150, investments meeting the criteria specified in the Statement are stated at fair value, which is quoted market prices.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

E. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not received. Major receivable balances for the governmental activities include fees and charges for services.

Prepaid expenditures

Payments made for insurance and other expenditures that will benefit periods beyond the end of the fiscal year are recorded as prepaid expenditures.

Capital Assets

Capital assets are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. 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.

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

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10 - 40
Equipment	5 - 20

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. As of December 31, 2023, the District's deferred outflows of resources and deferred inflows of resources are attributed to the pension plan.

Equity Classifications

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

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

- a. Net investment in capital assets - Consists of capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – Net position is considered restricted if the use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers or the District's debt.
- c. Unrestricted net position – Consists of all other net position that does not meet the definition of "net investment in capital assets" or "restricted".

In the governmental fund financial statements, fund equity is classified as fund balances and are classified as follows:

- a. Nonspendable – Includes amounts that cannot be spent because they are either not spendable in form or legally or contractually required to remain intact. All amounts reported as nonspendable as of December 31, 2025 , by the District are nonspendable in form. The District has not reported any amounts that are legally or contractually required to be maintained intact.
- b. Restricted – Includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provisions or enabling legislation.
- c. Committed – Includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to directives of the District who has the highest level of decision-making. Commitments may be modified or rescinded only through actions of the District.
- d. Assigned – Includes amounts that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. The District may assign amounts to this classification.
- e. Unassigned – Includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund.

Use of restricted resources

When an expenditure is incurred that can be paid using either restricted or unrestricted resources (fund balances), the District considers to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the District considers to first apply the expenditure toward restricted fund balance and then to other, less restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Revenues, Expenditures, and Expenses

Revenues

Intergovernmental revenues are recorded when the District is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures/Expenses

Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

F. Compensated Absences

Full-time employees of the District earn annual leave in amounts ranging from 5 to 20 days per year, depending upon length of service. Upon voluntary resignation or retirement, an employee may be compensated for accumulated leave to the date of separation, not to exceed 20 days, provided, in the case of resignation, they have completed 12 or more months of continuous service and also provided the employee has submitted notice to his department head or Chairman of the District, at least two weeks in advance of the effective date of resignation. At the end of each year, all unused annual leave is automatically converted into sick leave.

Permanent full-time employees of the District earn one day of sick leave for each month of continuous employment. Permanent part-time employees accumulate sick leave on a pro rata basis. Sick leave may be accumulated by an employee without limitation as to the maximum number of days. Upon voluntary resignation or retirement, an employee may be compensated for sick leave accumulated to the date of separation, not to exceed 60 days, provided he has completed 12 or more months of continuous service and also provided they have submitted notice of resignation or retirement to the department head or Chairman of the District at least two weeks in advance of his retirement or resignation. The District intends to pay the above accumulated unpaid sick leave upon separation.

G. Use of Estimates

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

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As of December 31, 2025, the District had cash and interest-bearing deposits (book balances) totaling \$2,837,093 attributable to governmental activities.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates fair value. 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 bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2025, bank balances in the amount of \$2,849,351 were as follows:

Bank balances	<u>\$ 2,849,351</u>
Federal deposit insurance	282,232
Pledged securities	<u>2,567,119</u>
Total	<u>\$ 2,849,351</u>

Deposits in the amount of \$2,567,119 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the District's name. Even though the pledged securities are considered uncollateralized, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand. The District does not have a policy for custodial risk.

(3) Investments

As of December 31, 2025, the District's investments were as follows:

<u>Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Governmental Activities:		
State Investment Pool (LAMP)	Less than one year	<u>\$ 3,090,011</u>

(Continued)

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Investments (Continued)

The District participates in the Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The financial statements for LAMP may be accessed on their website (<https://www.lamppool.com>). The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

The investment in LAMP is not exposed to custodial credit risk. LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required. Credit risk is the risk that an issuer or other counterparty to an investment will be unable to meet its obligations. LAMP is rated AAAm by Standard & Poor's. Interest rate risk is the risk that changes in interest rates will adversely affect the estimated fair value of an investment. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM of LAMP's total investments is 73 days as of December 31, 2025.

LAMP's financial statements can be obtained by contacting LAMP at 650 Poydras Street, Suite 200 New Orleans Louisiana 70130 or by contacting the administrative office at 800-249-5267, and the financial statements are also available on the Louisiana Legislative Auditors website at <https://lla.la.gov/>.

(4) Receivables

The following is a summary of franchise taxes receivable as of December 31, 2025:

Amounts due from:

Landline providers	\$ 31,585
Voice over internet protocol (VOIP) providers	3,670
Wireless providers	145,421
Prepaid phone providers	17,729
Other	4,444
	<u>\$ 202,849</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Capital Assets

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

	Balance 1/1/2025	Additions	Deletions	Balance 12/31/2025
Governmental activities:				
Capital assets not being depreciated				
Land	\$ 54,000	\$ -	\$ -	\$ 54,000
Total capital assets not depreciated	<u>54,000</u>	<u>-</u>	<u>-</u>	<u>54,000</u>
Capital assets being depreciated				
Building and improvements	1,001,602	-	-	1,001,602
Equipment	<u>940,165</u>	<u>111,456</u>	<u>29,835</u>	<u>1,021,786</u>
Total capital assets being depreciated	<u>1,941,767</u>	<u>111,456</u>	<u>29,835</u>	<u>2,023,388</u>
Less: accumulated depreciation				
Building and improvements	538,281	26,406	-	564,687
Equipment	<u>329,128</u>	<u>56,982</u>	<u>27,912</u>	<u>358,198</u>
Total accumulated depreciation	<u>867,409</u>	<u>83,388</u>	<u>27,912</u>	<u>922,885</u>
Total capital assets being depreciated, net	<u>1,074,358</u>	<u>28,068</u>	<u>1,923</u>	<u>1,100,503</u>
Governmental activities, capital assets, net	<u>\$ 1,128,358</u>	<u>\$ 28,068</u>	<u>\$ 1,923</u>	<u>\$ 1,154,503</u>

Depreciation expense in the amount of \$83,388 was charged to public safety.

(6) Due to Other Governmental Agencies

Due to other governmental agencies in the amount of \$104,971 as of December 31, 2025 is owed to the Acadia Parish Sheriff for reimbursement of expenses for the fourth quarter ended December 31, 2025.

(7) Related Party Transactions

In an agreement dated August 28, 2025, the District is to lease office space to Acadia Parish Police Jury, a related party, in the amount of \$1,300, paid monthly. The lease is for a term of four years maturing on December 31, 2028. At December 31, 2025 the amount of lease income was \$15,600.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Employee Retirement Systems

The District participates in a cost-sharing defined benefit plan, the Parochial Employees' Retirement System (PERS), administered by a separate public employee retirement system. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the District to establish and amend benefit provisions of the plan administered by this public employee retirement system to the State Legislature. The plan is not closed to new entrants. Substantially all District employees participate in the system.

Plan Description

PERS provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1901 and 11:1941. The District participates in Plan A.

PERS' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Interest income is recognized when earned. Ad valorem taxes and revenue sharing monies are recognized in the year collected by the tax collector.

A brief summary of eligibility and benefits of the plan is provided in the following table:

Final average salary	Final average compensation
Years of service required and/or age eligible for benefits	30 years of any age 25 years age 55* 10 years age 60* 7 years age 65*
Benefit percent per years of service	3.00%

* Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67.

Contributions

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the District to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, PERS receives a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension system and are considered to be nonemployer contributing entities. For the year ended December 31, 2025, the contribution percentages for employees and employers were 9.5% and 11.50%, respectively. The amounts contributed from non-employer contributing entities and from the District for the year ended December 31, 2025 were \$899 and \$7,476, respectively.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Net Pension Asset

The District's net pension asset at December 31, 2025 of \$8,662 is comprised of its proportionate share of the net pension liability relating to the cost-sharing plan. The District's net pension asset for the plan was measured as of the plan's measurement date, December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability for the plan was based on the District's required contributions in proportion to total required contributions for all employers.

As of the most recent measurement date, the District's proportion for the plan was .008614%, a decrease of .000059% from the prior measurement date.

Since the measurement date of the net pension liability was December 31, 2024, the net pension liability/asset is based upon fiduciary net position for the plan as of that date. Detailed information about the plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the District's net pension liability is available in the separately issued plan financial report which may be accessed on their website at <http://www.persla.org/>.

Actuarial Assumptions

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability:

Date of experience study on which significant assumptions are based	1/1/2018 - 12/31/2022
Expected remaining service lives	4
Inflation Rate	2.30%
Projected salary increases	4.75%
Projected benefit changes including COLAs	None
Source of mortality assumptions	RP-2000 Healthy Annuitant Sex Distinct Mortality Tables Projected to 2031 using Scale AA RP-2000 Disabled Lives Mortality Table for disabled annuitants set back 5 years for males and 3 years for females RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Cost of Living Adjustments

PERS has the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. Pursuant to LRS 11:242(B), the power of the Board of Trustees of the PERS to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The District to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

Discount Rate

The discount rate used to measure the District's total pension liability for the plan and the significant assumptions used in the determination of the discount rate was 6.40%, which remained the same rate as the prior valuation. Plan cash flow assumptions are that the plan member contributions will be made at the current contribution rate and sponsor contributions will be made at the actuarially determined rate.

The discount rate used to measure the District's total pension liability for the pension plan is equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits. The rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model. Risk return and correlation are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Fixed Income	37%	1.08%
Equities	47%	2.82%
Alternative Investments	15%	0.76%
Real Assets	1%	0.07%
Total	<u>100%</u>	4.73%
Inflation		2.40%
Expected Return		<u>7.13%</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Pension Plan:

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2025, the District recognized \$7,324 in pension expense related to its pension plan. The plan recognized revenues in the amount of \$899 in ad valorem taxes collected from non-employee contributing entities.

As of December 31, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to its pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,286	\$ 753
Net difference between projected and actual earnings on pension plan investments	-	5,704
Change in proportion and differences between employer contributions and proportionate share of contributions	66	-
Changes in assumptions	-	953
Contributions subsequent to the measurement date	7,476	-
Total	<u>\$ 12,828</u>	<u>\$ 7,410</u>

Deferred outflows of resources of \$7,476 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability during the year ending December 31, 2025. Amounts reported as deferred outflows of resources and (deferred inflows of resources) related to pensions to be recognized in pension expense are as follows:

Year Ended December 31	Net Amount Recognized in Pension Expense
2025	\$ 3,257
2026	7,750
2027	(8,767)
2028	(4,298)
	<u>\$ (2,058)</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Sensitivity of the District's Proportional Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate:

The following presents the District's proportionate share of the net pension asset of the plan, calculated using the discount rate, as well as what the District's proportionate share of the 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:

	1% Decrease <u>5.40%</u>	Current Discount Rate <u>6.40%</u>	1% Increase <u>7.40%</u>
Net pension liability/(asset)	\$ <u>44,207</u>	\$ <u>(8,662)</u>	\$ <u>(53,041)</u>

Payables to Pension Plan

At December 31, 2025, the District had no outstanding payables to PERS.

(9) Change in Noncurrent Liabilities

The following is a summary of noncurrent liability transactions of the District for the year ended December 31, 2025:

	Balance 1/1/2025	Increases	Decreases	Balance 12/31/2025	Due Within One Year
Compensated absences	\$ <u>15,374</u>	\$ <u>5,370</u>	\$ <u>6,632</u>	\$ <u>14,112</u>	\$ <u>6,828</u>

(10) Addenda to Financial Report Required by LA R.S. 33:9101 et seq

The collection of the Wireless E911 tax is authorized by Louisiana Revised Statute 33:9109. According to the statute, the District is to collect the tax from the providers of wireless communications. The proceeds of the tax are restricted in use for payment of service suppliers' and the District's costs associated with the implementation of Phase I and Phase II enhancements required by the FCC. Once these expenditures have been made and the system implementation is complete, the proceeds become unrestricted and may be used for any lawful purpose of the District. All Phase I and Phase II system implementation requirements are complete. During the year ended December 31, 2025, the District collected wireless communication taxes totaling \$709,548.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(11) Concentrations

Substantially all of the District's revenues are in the form of communications and cellular tax revenues. The communications and cellular taxes collected during 2025 accounted for approximately 96% of the District's total revenues.

(12) Operating Leases

The District has one operating lease in effect at year end. The lease is for the use of a piece of equipment, however, the lease is cancelable. The total lease expense for the year ended December 31, 2025 was \$1,469.

(13) Risk Management

The District is exposed to risks of loss in the areas of professional liability, auto liability, general liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(14) Compensation of Board Members

Board members for the year ended December 31, 2025, served without compensation and are as follows:

K.P. Gibson, Chairman
Cody Leckelt
John Dubose
Carol Stelly

Ralph Lacombe
Kaitlyn Sonnier
Debrah Spell

(15) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Mary T. Richard, Director, for the year ended December 31, 2025 follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 67,961
Benefits - insurance	20,839
Benefits - retirement	7,476
Benefits - payroll taxes	5,200
Cell phone	584
Dues	294
Reimbursements	1,214
Total	<u>\$ 103,568</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(16) Litigation

As of December 31, 2025, the District's office is not involved in any litigation.

(17) New Accounting Guidance

During the fiscal year, the District adopted the requirements of Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. The implementation of this standard had no material effect on the District's financial statements for the year ended December 31, 2025.

(18) Subsequent Events

Management has evaluated subsequent events through June 23, 2026, the date which the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY
INFORMATION**

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Franchise taxes	\$ 885,000	\$ 857,150	\$ 945,657	\$ 88,507
Rent income	15,600	15,600	15,600	-
Intergovernmental revenues	-	10,000	10,612	612
Investment earnings	10,000	20,900	99,888	78,988
Insurance proceeds	-	123,400	107,273	(16,127)
Miscellaneous revenue	250	1,045	969	(76)
Total revenues	<u>910,850</u>	<u>1,028,095</u>	<u>1,179,999</u>	<u>151,904</u>
Expenditures:				
Current -				
Public safety	827,965	746,151	749,027	(2,876)
Capital outlay	<u>70,000</u>	<u>110,905</u>	<u>111,456</u>	<u>(551)</u>
Total expenditures	<u>897,965</u>	<u>857,056</u>	<u>860,483</u>	<u>(3,427)</u>
Net change in fund balance	12,885	171,039	319,516	148,477
Fund balance, beginning	<u>5,752,264</u>	<u>5,752,264</u>	<u>5,752,264</u>	<u>-</u>
Fund balance, ending	<u>\$ 5,765,149</u>	<u>\$ 5,923,303</u>	<u>\$ 6,071,780</u>	<u>\$ 148,477</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2025*

Year Ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer'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	0.0099%	\$ 26,168	\$ 57,000	45.9088%	92.23%
2017	0.0096%	19,794	57,000	34.7263%	94.15%
2018	0.0093%	(6,874)	57,000	-12.0596%	101.98%
2019	0.0098%	43,620	60,420	72.1946%	88.86%
2020	0.0097%	458	62,857	0.7286%	100.12%
2021	0.0094%	(16,501)	62,857	-26.2517%	103.99%
2022	0.0094%	(44,132)	62,857	-70.2102%	110.46%
2023	0.0093%	35,663	62,857	56.7367%	91.74%
2024	0.0087%	8,263	66,626	12.4021%	98.01%
2025	0.0086%	(8,662)	67,961	-12.7455%	98.01%

* The amounts presented have a measurement date of the previous fiscal year end.

This schedule is intended to show information for 10 years.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Schedule of Employer Pension Contributions
For the Year Ended December 31, 2025

<u>Year Ended December 31,</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractual Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
2016	\$ 7,410	\$ 7,410	\$ -	\$ 57,000	13.00%
2017	7,125	7,125	-	57,000	12.50%
2018	6,948	6,948	-	60,420	11.50%
2019	7,087	7,087	-	61,624	11.50%
2020	7,700	7,700	-	62,857	12.25%
2021	7,700	7,700	-	62,857	12.25%
2022	7,229	7,229	-	62,857	11.50%
2023	7,229	7,229	-	62,857	11.50%
2024	7,662	7,662	-	66,626	11.50%
2025	7,816	7,816	-	67,961	11.50%

This schedule is intended to show information for 10 years.

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Notes to Required Supplementary Information

(1) Budgetary and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. A proposed budget is prepared and submitted to the District for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District. Such amendments were not material in relation to the original appropriations.

(2) Pension Plan – Parochial Employees’ Retirement System

Changes of Assumptions – Changes of assumptions about future economic demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability, and various other factors that have an impact on the cost of the plan.

**OTHER SUPPLEMENTARY
INFORMATION**

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Comparative Statement of Net Position
December 31, 2025 and 2024

	Governmental Activities	
	2025	2024
ASSETS		
Current assets:		
Cash	\$ 2,837,093	\$ 3,483,492
Certificate of deposits	-	626,332
Investment	3,090,011	1,511,065
Franchise taxes receivable	202,849	194,010
Prepaid expenses	50,673	47,059
Net pension asset	8,662	-
Total current assets	6,189,288	5,861,958
Noncurrent assets:		
Capital assets, net	1,154,503	1,128,358
Total assets	7,343,791	6,990,316
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	12,828	24,960
LIABILITIES		
Current liabilities:		
Accounts payable	3,875	4,879
Compensated absences	6,828	961
Due to other governmental agencies	104,971	104,815
Total current liabilities	115,674	110,655
Noncurrent liabilities:		
Compensated absences	7,284	14,413
Net pension liability	-	8,263
Total noncurrent liabilities	7,284	22,676
Total liabilities	122,958	133,331
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	7,410	3,668
NET POSITION		
Net investment in capital assets	1,154,503	1,128,358
Restricted - capital grant	3,027	3,027
Unrestricted	6,068,721	5,746,892
Total net position	\$ 7,226,251	\$ 6,878,277

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Comparative Balance Sheet - General Fund
December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Cash	\$ 2,837,093	\$ 3,483,492
Certificate of deposit	-	626,332
Investment	3,090,011	1,511,065
Franchise taxes receivable	202,849	194,010
Prepaid expenses	<u>50,673</u>	<u>47,059</u>
 Total assets	 <u>\$ 6,180,626</u>	 <u>\$ 5,861,958</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 3,875	\$ 4,879
Due to other governmental agencies	<u>104,971</u>	<u>104,815</u>
 Total liabilities	 <u>108,846</u>	 <u>109,694</u>
 Fund balances:		
Nonspendable - prepaid insurance	50,673	47,059
Restricted - capital grant	3,027	3,027
Assigned - training and equipment	31,060	35,662
Unassigned	<u>5,987,020</u>	<u>5,666,516</u>
 Total fund balances	 <u>6,071,780</u>	 <u>5,752,264</u>
 Total liabilities and fund balances	 <u>\$ 6,180,626</u>	 <u>\$ 5,861,958</u>

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2025
With Comparative Actual Balances for the Year Ended December 31, 2024

	2025			Variance with	
	Budget			Final Budget	2024
	Original	Final	Actual	Positive (Negative)	Actual
Revenues:					
Franchise taxes	\$ 885,000	\$ 857,150	\$ 945,657	\$ 88,507	\$ 949,273
Rent income	15,600	15,600	15,600	-	15,600
Intergovernmental revenues	-	10,000	10,612	612	18,026
Investment earnings	10,000	20,900	99,888	78,988	47,798
Insurance proceeds	-	123,400	107,273	(16,127)	-
Miscellaneous revenues	250	1,045	969	(76)	465
Total revenues	910,850	1,028,095	1,179,999	151,904	1,031,162
Expenditures:					
Current -					
Public safety:					
Administrative fees	9,000	8,000	8,543	(543)	8,329
Personnel costs	107,263	98,263	97,236	1,027	94,688
Communications	7,000	5,327	5,294	33	5,673
Contract services	425,027	421,048	415,154	5,894	376,558
Equipment and maintenance	112,975	68,184	70,491	(2,307)	59,658
Insurance	32,000	31,342	30,574	768	28,864
Lease - copier	15,000	1,400	1,469	(69)	1,471
Lease - 911 equipment	22,000	34,000	34,309	(309)	10,964
Telephone equipment	9,000	10,800	10,807	(7)	3,073
Office supplies and copying	5,000	7,703	7,453	250	6,272
Postage, printing, and publishing	1,700	1,115	1,411	(296)	1,646
Professional fees	33,000	16,525	16,525	-	20,345
Public relations and recognition	2,000	950	439	511	1,270
Repairs and maintenance	9,000	9,038	6,192	2,846	5,944
Road signs and maintenance	7,000	7,000	6,851	149	6,866
Training, dues, and subscriptions	7,000	7,276	9,878	(2,602)	10,691
Transportation	5,000	1,570	1,470	100	1,117
Utilities	16,000	13,710	13,666	44	12,363
Other	3,000	2,900	11,265	(8,365)	7,186
Total public safety	827,965	746,151	749,027	(2,876)	662,978
Capital outlay	70,000	110,905	111,456	(551)	16,890
Total expenditures	897,965	857,056	860,483	(3,427)	679,868
Net change in fund balance	12,885	171,039	319,516	148,477	351,294
Fund balance, beginning	5,752,264	5,752,264	5,752,264	-	5,400,970
Fund balance, ending	\$ 5,765,149	\$ 5,923,303	\$ 6,071,780	\$ 148,477	\$ 5,752,264

**INTERNAL CONTROL, COMPLIANCE,
AND OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

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

To the Board of Commissioners
Acadia Parish Communications District
Crowley, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Acadia Parish Communication District (the District), 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 District's basic financial statements and have issued our report thereon dated June 23, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as item 2025-001 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Finding

The District's response to the finding identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Kolder, Slaven & Company, LLC
Certified Public Accountants

June 23, 2026
Lafayette, Louisiana

ACADIA PARISH COMMUNICATIONS DISTRICT
Crowley, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan

Part I. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Findings -

2025-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: Unknown

CONDITION: The District did not have adequate segregation of functions within the accounting system.

CRITERIA: The District should have a control policy according to which no person should be given responsibility for more than one related function.

CAUSE: Due to the size of the District, there are a small number of available employees.

EFFECT: The District has employees that are performing more than one related function.

RECOMMENDATION: The District should establish and monitor mitigating controls over functions that are not completely segregated.

MANAGEMENT'S CORRECTION ACTION PLAN: Due to the size of the operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

B. Compliance Findings -

There are no findings to report under this section.

Part II. Prior Year Findings

A. Internal Control Findings -

2024-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: Unknown

CONDITION: The District did not have adequate segregation of functions within the accounting system.

RECOMMENDATION: The District should establish and monitor mitigating controls over functions that are not completely segregated.

CURRENT STATUS: Unresolved. See finding 2025-001.

B. Compliance Findings -

There are no findings to report under this section.

ACADIA PARISH COMMUNICATIONS DISTRICT

(A Component Unit of the Acadia Parish Police Jury)

Crowley, Louisiana

Agreed-Upon Procedures Report

Year Ended December 31, 2025

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Acadia Parish Communications District,
Members of Board of Alderman
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January, 1 2025 through December 31, 2025. The District's management is responsible for those C/C areas identified in the SAUPs.

The Acadia Parish Communications District 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 C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, LLA 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:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) **Disbursements**, including processing, reviewing, and approving.
 - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- h) ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy
- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) Observe that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
 - c) Obtain the prior year audit report and observe the unassigned fund balance in the General Fund. If the General Fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the General Fund
 - d) Observe the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Bank Reconciliations

3. Obtain a listing of bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the main operating account and randomly select 4 additional accounts (or all accounts

if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected accounts, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
- b) Bank reconciliations include written evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections (excluding electronic fund transfers)

- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

- 7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a) Observe that receipts are sequentially pre-numbered.
 - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip
 - c) Trace the deposit slip total to the actual deposit per the bank statement.
 - d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer)
 - e) Trace the actual deposit per the bank statement to the general ledger.

Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- 8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. Randomly select 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties). and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
 - e) Only employees/ officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
 - a) Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #9, as applicable.

11. Using the entity's main operating account and the month selected in "Bank Reconciliations" procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was:
 - a) Approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy.
 - b) Approved by the required number of authorized signers per the entity's policy.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
13. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
14. Using the monthly statements or combined statements selected under #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, describe the nature of the transaction and note whether management had compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.
15. Using the list of terminated employees obtained in Payroll and Personnel procedure #20 identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

16. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1g).
- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

17. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

18. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
19. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:
 - a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
20. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments.

Agree the hours to the employee or officials' cumulate leave records, agree the pay rates to the employee/officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

21. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Ethics

22. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
 - a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
23. Inquired and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Debt Service

24. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
25. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspected debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Fraud Notice

26. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. Select all misappropriations (if applicable) on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
27. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Information Technology Disaster Recovery/Business Continuity

28. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
 - a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
29. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19 and observe evidence that the selected terminated employees have been removed or disabled from the network.
30. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain cybersecurity training documentation from management and observed that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267 as follows:
- a) Hired before June 9, 2020 – completed the training; and
 - b) Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

Prevention of Sexual Harassment

31. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
32. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
33. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
- c) Number and percentage of public servants in the agency who have completed the training requirements;
 - d) Number of sexual harassment complaints received by the agency;
 - e) Number of complaints which resulted in a finding that sexual harassment occurred;
 - f) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - g) Amount of time it took to resolve each complaint.

Exceptions:

No exceptions were found as a result of applying the procedures listed above.

Management's Response:

Not applicable.

We were engaged by Acadia Parish Communications District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. 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.

We are required to be independent of the Acadia Parish Communications District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, 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 LLA as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
June 23, 2026