TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1
AMITE, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2025

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FINANCIAL STATEMENTS

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TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO.1

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RICHARD CPAS

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Commissioners
Tangipahoa Parish Fire Protection District No. 1
Amite, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, and the general fund of Tangipahoa Parish Fire Protection District No. 1, Amite, Louisiana (the Fire District) 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 Fire District as of December 31, 2025, and the respective changes in financial position 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Fire 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.

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 Fire 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.

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Auditors' 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 auditors' 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 and *Government 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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- 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.
- 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 Fire District’s internal control. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fire 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, budgetary comparison information, the schedule of proportionate share of the net pension liability, and the schedule of employer contributions to each retirement system as listed in the table of contents 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fire District's basic financial statements. The Schedule of Compensation Paid to the Board of Commissioners and the Schedule of Compensation, Benefits and Other Payments to the Agency Head are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation Paid to Board of Commissioners and the Schedule of Compensation, Benefits and Other Payments to the Agency Head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2026, on our consideration of the Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Fire District's 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 District's internal control over financial reporting and compliance.

Richard CPAS

Metairie, Louisiana
June 30, 2026

REQUIRED SUPPLEMENTARY INFORMATION (PART 1)

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO.1

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2025

As financial management of the Fire District government, we offer this narrative overview and analysis of the financial activities of the Fire District for the year ended December 31, 2025. We encourage readers to consider the information presented here with the basic financial statements and accompanying notes to the financial statements which follow this narrative.

FINANCIAL HIGHLIGHTS

- Assets and deferred outflows of the Fire District exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $10,071,095 (net position).
- As of the close of the current fiscal year, the Fire District's governmental fund (general fund) reported ending fund balance of $7,380,115, an increase of $1,150,061 from the December 31, 2024 balance of $6,230,054. The fund balance of the general fund increased primarily due to insurance proceeds of $1,084,850 received during the 2025 year.
- The Fire District purchased a new vehicle for $589,000 and related equipment during the year ended December 31, 2025.
- The Fire District recorded a loss on disposal of fixed assets of $434,435 related to a fire vehicle and fire fighting equipment that were damaged in the Smitty's Supply Inc. incident.
- The Fire District recognized sales tax income of $399,647 on the fund financial statements related to the PILOT agreement with Amite Solar, LLC.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Fire District's basic financial statements. The Fire District's basic financial statements are comprised of three components: 1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Fire District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Fire District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Fire District is improving or deteriorating.

The *statement of activities* presents information showing how the Fire District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the Fire District that are principally supported by taxes and intergovernmental revenues *(governmental activities.* The governmental activities of the Fire District include public service - fire and interest and fiscal charges. The government-wide financial statements (Statement A and Statement B) can be found on pages 12-13 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Fire District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Fire District consist of one category: governmental funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Fire District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Fire District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. The basic governmental fund financial statements (Statement C and Statement E) can be found on pages 14 and 16 of this report.

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 18-38 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning general fund budgetary comparisons, the net pension liability, and contributions to defined benefit pension plans. Required supplementary information can be found at Schedules 1 through 3 on pages 39-41. Additional supplementary information can be found at Schedules 4 through 5 on pages 42-43.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Fire District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $10,071,095 at December 31, 2025.

Government-Wide Financial Analysis (continued)

The following table reflects the condensed Statements of Net Position as of December 31, 2025 and 2024:

Tangipahoa Parish Fire Protection District No. 1
Condensed Statement of Net Position
December 31

	Governmental Activities			
	2025	2024	$ Change	% Change
Assets:				
Current and other assets	$ 7,553,724	$ 6,624,552	$ 929,172	14.03%
Restricted assets	360,731	347,233	13,498	3.89%
Capital assets, net	3,084,359	2,816,622	267,737	9.51%
Total assets	10,998,814	9,788,407	1,210,407	12.37%
Deferred outflows of resources:				
Deferred amounts - net pension liability	2,033,730	1,202,287	831,443	69.16%
Total deferred outflows of resources	2,033,730	1,202,287	831,443	69.16%
Liabilities:				
Current liabilities	528,490	464,959	63,531	13.66%
Long-term liabilities	2,102,508	1,601,304	501,204	31.30%
Total liabilities	2,630,998	2,066,263	564,735	27.33%
Deferred inflows of resources:				
Deferred amounts - net pension liability	330,451	26,658	303,793	1139.59%
Total deferred inflows of resources	330,451	26,658	303,793	1139.59%
Net Position:				
Net investment in capital assets	3,084,359	2,816,622	267,737	9.51%
Restricted	360,731	347,233	13,498	3.89%
Unrestricted	6,626,005	5,733,918	892,087	15.56%
Net position	$ 10,071,095	$ 8,897,773	$ 1,173,322	13.19%

Government-Wide Financial Analysis (continued)

As of December 31, 2025, a portion of the Fire District's net position is its $3,084,359 net investment in capital assets (e.g. land, buildings, vehicles, equipment, furniture and fixtures, and construction in progress); less any related debt used to acquire those assets that is still outstanding and adding back any unspent bond proceeds. The Fire District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Fire District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The Fire District's restricted net position of $360,731 represents resources that are subject to external restrictions on how they may be used for debt service. The remaining unrestricted net position is a deficit of $6,626,005.

In the governmental activities, as of December 31, 2025, the Fire District's current and other assets increased by $929,172, primarily as a result to insurance proceeds related to the Smitty's Supply Inc. incident. As of December 31, 2025, the Fire District's capital assets, net, increased by $267,737, primarily as a result of the purchase of a fire truck. As of December 31, 2025, long-term liabilities increased by $501,204, primarily as a result of the increase in net pension liability.

Government-Wide Financial Analysis (continued)

The following table provides a summary of the changes in net position for the years ended December 31, 2025 and 2024:

Tangipahoa Parish Fire Protection District No. 1
Changes in Net Position
December 31

	Governmental Activities			
	2025	2024	$ Change	% Change
Revenues:				
Operating grants and contributions	$ 375,555	$ 351,594	$ 23,961	6.81%
General revenue:				
Taxes:				
Ad valorem (property) taxes	1,052,663	932,399	120,264	12.90%
Sales and use taxes	1,905,638	2,008,687	(103,049)	-5.13%
Insurance proceeds	1,084,850	-	1,084,850	100.00%
Loss on disposal of assets	(393,433)	-	(393,433)	-100.00%
Interest income	253,999	267,385	(13,386)	-5.01%
Miscellaneous	43,464	135,165	(91,701)	-67.84%
Total revenues	4,322,736	3,695,230	627,506	16.98%
Expenses:				
Public service - fire	3,131,787	2,746,108	385,679	14.04%
Interest and fiscal charges	17,627	21,680	(4,053)	-18.69%
Total expenses	3,149,414	2,767,788	381,626	13.79%
Increase (decrease) in net position	1,173,322	927,442	245,880	26.51%
Net position, January 1	8,897,773	7,970,331	927,442	11.64%
Net position, December 31	$ 10,071,095	$ 8,897,773	$ 1,173,322	13.19%

Government-Wide Financial Analysis (continued)

Governmental activities increased the Fire District's net position by $1,173,322 during the year ended December 31, 2025. Key elements of the change in net position are as follows:

- Insurance proceeds increased by $1,084,850 due to the loss of two fire trucks in the Smitty's Supply Inc. incident.
- Loss on disposal of asset decreased by $393,433 due to the loss of two fire trucks in the Smitty's Supply Inc. incident.
- Ad valorem tax increased by $120,264 primarily due to more receipts in the current year.
- Sales and use tax decreased by $103,049 primarily due to one time receipts from the Amite Solar, LLC PILOT agreement in the prior year.
- Public service - fire expenses increased by $385,679, primarily due to employee raises during the year.

Financial Analysis of the Government's Funds

As noted earlier, the Fire District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Fire District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Fire District's financing requirements. In particular unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The Fire District maintains one government fund, the general fund. At the end of the current fiscal year, the Fire District's governmental fund (general fund) reported an ending fund balance of $7,380,115, an increase of $1,150,061 or 18% in comparison with the prior year. These fund balances are intended, and in some cases nonspendable, restricted, committed, or assigned for specific purposes.

During the year ended December 31, 2025, the fund balance of the general fund increased by $1,150,061 due primarily to insurance proceeds of $1,084,850 received during the 2025 year.

General Fund Budgetary Highlights

The Fire District approved the General fund budget for the year ended December 31, 2025, in December 2024. For the current fiscal year, the total revenue was more than budgeted revenues by $737,297 and the total expenditures were more than budgeted expenditures by $5,272.

Material differences between actual results and budgeted amounts are as follows:

- Ad valorem tax revenues of $1,035,722 were more in the amount of $210,722 than budgeted ad valorem tax revenues.
- Sales and use tax revenues of $2,196,557 were $386,557 more than budgeted intergovernmental revenues in the amount of $1,810,000. During the year ended December 31, 2025, the Fire District received additional sales and use tax revenues of $399,647 related to the Amite Solar, LLC PILOT..
- Proceeds from insurance of $1,084,850 related to damages from the Smitty's Supply Inc. incident were received during the 2025 year and were not budgeted.

Capital Asset and Debt Administration

The Fire District's investment in capital assets for its governmental activities as of December 31, 2025, and 2024 amounts to $3,084,359 and $2,816,619 (net of accumulated depreciation), respectively. This investment in capital assets includes land, construction in progress, buildings, building improvements, vehicles, equipment, and furniture and fixtures.

Tangipahoa Parish Fire Protection District No. 1
Capital Assets (Net of Depreciation)
December 31, 2025

	Governmental Activities		
	2025	2024	$ Change
Land, buildings, and building improvements	$ 1,719,957	$ 1,719,957	$ -
Vehicles	2,550,330	2,606,198	(55,868)
Equipment	669,563	849,282	(179,719)
Furniture and fixtures	108,081	144,150	(36,069)
Construction in progress	123,386	113,436	9,950
	5,171,317	5,433,023	(261,706)
Less: Accumulated Depreciation	(2,086,958)	(2,616,404)	529,446
	$ 3,084,359	$ 2,816,619	$ 267,740

Major capital asset events during the current fiscal year included the following:

- Purchase of a new pump truck in the amount of $589,000.
- Purchase of other vehicles and related equipment totaling $248,760.
- Disposal of vehicle and related equipment damaged in the Smitty's Supply Inc. incident totaling $434,345

Additional information on the Fire District's capital assets can be found in Note 7 of this report.

Long-Term Debt

The Fire District had a total debt outstanding of $506,790 and $522,262 as of December 31, 2025, and 2024, respectively. The debt represents revenue bonds issued in prior years and financed by the U.S. Department of Agriculture (USDA). The Fire District made principal payments of $15,472 and $16,593 during the years ending December 31, 2025, and 2024, respectively. Additional information on long-term obligations can be found in Note 9 of this report.

Economic Factors and Next Year's Budget and Rates

The Fire District has approved the budget for the year ended December 31, 2026. The Fire District generally receives approximately 70% of its revenues from sales tax revenues and from ad valorem taxes; therefore, economic indicators are very important in forming the budget estimates for the Fire District's funds. The tax rates for ad valorem taxes and for sales taxes included in the 2026 budget are consistent with the rates in place for the year ended December 31, 2025.

The Fire District is budgeting an increase in expenses for the 2026 year-end primarily related to salaries, and related benefits including medical insurance and the retirement contributions. The Fire District continues to apply for federal and state grants in order to improve the services provided by the Fire District.

In prior years, the Fire District entered into an agreement with the State of Louisiana Office of Facility Planning and Control for funding with a 25% match from the Fire District for a new training facility for the Fire District. In May 2026, the Fire District entered into an agreement with a contractor for construction of the training facility in the amount of $2,404,800. The Fire District continues to work with the State of Louisiana Office of Facility Planning and Control to move this project forward.

The Fire District received delivery of a new fire truck in January 2026 and paid the invoice in full in the amount of $589,000.

On April 9, 2026, the Board of Commissioners of the Fire District adopted a resolution to establish a five-year capital outlay and personnel plan from April 9, 2026, through April 9, 2031. The adopted resolution commits a total of $5,860,000 of the Fire District's fund balance for future projects including a new fire station, a new training facility, new fire vehicles, and personnel additions.

Requests for Information

This financial report is designed to provide a general overview of the finances of the Tangipahoa Parish Fire Protection District No. 1, for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Fire Chief at Post Office Box 279, Amite, Louisiana 70422.

BASIC FINANCIAL STATEMENTS
GOVERNMENT – WIDE FINANCIAL STATEMENTS

Statement A

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 5,614,746
Cash and cash equivalents, restricted	360,731
Investments	594,001
Receivables, net	1,289,498
Prepaid expenses	55,479
Capital assets:	
Land	326,018
Construction in progress	123,386
Capital assets, net	2,634,955
Total assets	$ 10,998,814
DEFERRED OUTFLOW OF RESOURCES	
Deferred amounts related to net pension liability	$ 2,033,730
Total deferred outflows of resources	$ 2,033,730
LIABILITIES	
Accounts payable	$ 78,844
Accrued salaries	104,709
Accrued interest payable	8,891
Funds Held in Escrow	324,955
Long term liabilities	
Due within one year	11,091
Due after one year	495,699
Net pension liability	1,606,809
Total liabilities	$ 2,630,998
DEFERRED INFLOW OF RESOURCES	
Deferred amounts related to net pension liability	330,451
Total deferred inflows of resources	$ 330,451
NET POSITION	
Net investment in capital assets	$ 3,084,359
Restricted	360,731
Unrestricted	6,626,005
Total net position	$ 10,071,095

See accompanying notes to financial statements.

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

		Program Revenues			Net (Expense) Revenue and
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
Public safety - fire	$ 3,131,787	$ -	$ 375,555	$ -	$ (2,756,232)
Interest and fiscal charges	17,627	-	-	-	(17,627)
Total governmental activities	3,149,414	-	375,555	-	(2,773,859)
Total primary government	$ 3,149,414	$ -	$ 375,555	$ -	(2,773,859)
General revenues					
Taxes:					
Ad valorem (property) taxes					1,052,663
Sales and use taxes					1,905,638
Other funding sources:					
Insurance proceeds					1,084,850
Loss on disposal of fixed assets, net					(393,433)
Interest income					253,999
Miscellaneous income					43,464
Total general revenues					3,947,181
Changes in net position					1,173,322
Net position, beginning of year					8,897,773
Net position, end of year					$ 10,071,095

See accompanying notes to financial statements.

BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS

Statement C

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1
GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2025

		General Fund
ASSETS		
Cash and cash equivalents	$	5,614,746
Cash and cash equivalents, restricted		360,731
Investments		594,001
Receivables, net		1,289,498
Prepaid expenses		55,479
Total assets	$	7,914,455
LIABILITIES		
Accounts payable	$	78,844
Accrued salaries		104,709
Accrued interest payable		8,891
Funds held in escrow		324,955
Total liabilities		517,399
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue		16,941
Total deferred inflows of resources		16,941
FUND BALANCES (DEFICIT)		
Nonspendable		55,479
Restricted		360,731
Committed		-
Unassigned		6,963,905
Total fund balances		7,380,115
Total liabilities, deferred inflows, and fund balances	$	7,914,455

See accompanying notes to financial statements.

Statement D

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2025

Total fund balances – governmental funds		$ 7,380,115
The cost of capital assets (land, buildings, furniture, and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the Fire District as a whole. The cost of those assets is allocated over their estimated useful lives (as depreciation expense) to the various programs and reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.		
Capital assets	$ 5,171,317	
Accumulated depreciation	(2,086,958)	3,084,359
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds, but rather are deferred to subsequent fiscal years.		
Change in unavailable revenues related to receivables		16,941
Accrual basis recognition of interest expenditures	-	-
Net pension liability balances in accordance with GASB 68:		
Deferred outflow of resources - related to net pension liability	$ 2,033,730	
Net pension liability	(1,606,809)	
Deferred inflow of resources - related to net pension liability	(330,451)	96,470
Long-term liabilities applicable to the Fire District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All Liabilities – both current and long-term – are reported in the Statement		
Balances at December 31, 2025 are:		
Note payable	(506,790)	
Compensated absences	-	(506,790)
Net position – governmental activities		$ 10,071,095

See accompanying notes to financial statements.

Statement E

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2025

		General Fund
REVENUES		
Taxes:		
Ad valorem	$	1,035,722
Sales and use		2,196,557
Intergovernmental		375,555
Interest income		253,999
Miscellanous		43,464
Total revenues		3,905,297
EXPENDITURES		
Salaries and related benefits		2,280,330
Insurance		198,975
Operating supplies		123,939
Repairs and maintenance		80,170
Employee medical and training		43,515
Telephone and utilities		36,282
Sheriff's pension funds		38,098
Professional fees		32,198
911 Dispatch		28,294
Miscellanous expenses		42,734
Debt service:		
Principal		15,472
Interest and fiscal charges		20,304
Capital outlay		940,687
Total expenditures		3,880,998
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		24,299
OTHER FINANCING SOURCES		
Proceeds from insurance		1,084,850
Proceeds from sale of fixed assets		40,912
Total other financing sources		1,125,762
CHANGE IN FUND BALANCE		1,150,061
FUND BALANCE - BEGINNING OF YEAR		6,230,054
FUND BALANCE - END OF YEAR	$	7,380,115

See accompanying notes to financial statements.

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

Total changes in fund balances – governmental funds		$ 1,150,061
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense and loss of disposal in the project.		
Capital outlays	$ 940,687	
Loss on disposal of assets	(434,345)	
Depreciation expense	(238,602)	267,740
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds, but rather are deferred to subsequent fiscal years.		
Adjustment for revenues recognized in the fund financial statements that were recognized in the governmentwide statements in the prior year		(273,978)
Change in accrual basis recognition of interest expenditures		
Current year adjustment for accrued interest		2,677
Change in net pension liability and deferred inflows and outflows in accordance with GASB 68		11,350
In the Statement of Activities, certain operating expenses-compensated absences are measured by the amounts earned during the year. Repayment of note payable is a expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).		
Compensated absences		-
Note payable - principal payment		15,472
Change in net position of governmental activities		$ 1,173,322

See accompanying notes to financial statements.

1. Summary of Significant Accounting Policies

History and Organization

The Tangipahoa Parish Fire Protection District No. 1 (hereinafter referred to as the "Fire District") was created by the Tangipahoa Parish Council as authorized by Act 194 of the 1942 Regular Session of the Louisiana Legislature. The Fire District was created for the purpose of acquiring, maintaining, and operating buildings, machinery, equipment, water tanks, water hydrants and waterlines, and other things necessary to provide proper fire prevention and control of the property within the Fire District. The boundaries of the Fire District encompass and provide fire protection to approximately 11,200 residents. The Fire District is governed by a board of commissioners consisting of five members who are resident taxpayers of the Fire District. These five commissioners are referred to as the Board of Commissioners. Two members are appointed by the Tangipahoa Parish Council and two members are appointed by the Town of Amite, the municipal corporation located within the Fire District. The fifth board member is selected by the other four board members and serves as chairman. The members serve terms of two years. Vacancies are filled by the bodies making the original appointments.

At the present time, the Fire District employs a total of twenty-five (25) employees, including a fire chief, an assistant fire chief, a fire prevention officer, a secretary/treasurer, and twenty (20) full-time firefighters. The Fire District maintains an office and three fire stations in Amite, Louisiana, and one fire station in Roseland, Louisiana.

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. These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs.

Reporting Entity

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Tangipahoa Parish Council for financial reporting purposes. The basic criterion for including a potential component unit with the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

1. Summary of Significant Accounting Policies (continued)

Reporting Entity (continued)

This criterion includes:

1. Appointing a voting majority of an organization's governing body, and
   a. The ability of the parish council to impose its will on that organization and / or
   b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish council.
2. Organizations for which the parish council does not appoint a voting majority but are fiscally dependent on the parish council.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization were not included because of the nature or significance of the relationship.

Because the parish council appoints two board members and has approval over their taxing authority, the Fire District was determined to be a component unit of the Tangipahoa Parish Council, the financial reporting entity. The accompanying financial statements present information only on the fund maintained by the Fire District and do not present information on the parish council, the general government services provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Government-Wide and Fund Financial Statements

The basic financial statements include both the government-wide (based on the Fire District as a whole) and fund financial statements. The government-wide financial statements categorize primary activities as governmental. In the government-wide Statement of Net Position, the governmental activities column is presented on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations. This government-wide focus is more on the sustainability of the Fire District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The government-wide Statement of Activities reflects both the gross and net cost per functional category which are otherwise being supported by general government revenues (ad valorem taxes, sales taxes, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. The Fire District does not allocate indirect costs. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

Program revenues must be directly associated with the function or activity. Program revenues include charges for services. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The remaining net expenses (by function) are normally covered by general revenue (ad valorem taxes, sales taxes, and other miscellaneous revenues, etc.)

1. Summary of Significant Accounting Policies (continued)

Government-Wide and Fund Financial Statements (continued)

The governmental funds, major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which the funds are normally budgeted. This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the source and use of liquid resources, and (c) demonstrate how the Fire District's actual experience conforms to the budgeted fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statement's governmental activities column, a reconciliation is presented on the page following each statement, which explains the adjustments necessary to transform the fund based financial statements into the governmental activities' column of the government-wide presentation. Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Fire District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, interest and principal payments on general long-term debt, and claims and judgments are recorded only when payment is due or when the obligations are expected to be liquidated with expendable available financial resources.

1. Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Ad valorem taxes and related state revenue sharing are recognized as revenues in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Sales taxes are recorded in the year in which they are assessed and become due and payable. Interest income represents amounts earned on checking accounts, LAMP, and certificates of deposit invested with financial institutions and is recorded when earned. All other revenue items are considered to be measurable and available only when cash is received by the Fire District.

Governmental Funds

The Fire District reports on the following major governmental fund:

General Fund – The General Fund is the general operating fund of the Fire District. This fund is used to account for all financial transactions and resources except those that are required to be accounted for in another fund. Revenues are derived primarily from ad valorem taxes, sales taxes, state revenue sharing, charges for services, and interest income.

Budgets

The Fire District uses the following budgetary practices in accordance with provisions of Louisiana R.S. 39:1301-1315:

1. The Fire District prepares a budget on the cash basis of accounting. The Fire District adopted a budget for the General Fund for 2025.
2. The Fire District's secretary and fire chief prepare the proposed budget and submit same to the chairman and board of commissioners no later than fifteen days prior to the beginning of each fiscal year. The proposed budget for 2025 was presented to the chairmen and board of commissioners on November 14, 2024.
3. A summary of the proposed budget is published in the official journal, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called. The proposed budget for 2025 was published in the official journal within the required time frame.
4. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing. The public hearing on the proposed budget for 2025 was held on December 12, 2024.
5. After the holding of the public hearing and completion of all actions necessary to finalize and implement the budget, the budget was adopted. The proposed budget for 2025 was adopted on December 12, 2024.
6. Budgetary amendments require the approval of the chairman and board of commissioners. The budget for 2025 was not amended.
7. All budgetary appropriations lapse at year-end.

1. Summary of Significant Accounting Policies (continued)

Cash

The Fire District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Restricted Cash

Certain funds of governmental activities as well as certain resources set aside for bond or loan repayment, are classified as restricted cash on the Statement of Net Position because their use is limited by applicable bond covenants. At December 31, 2025, the Fire District reports restricted cash of $360,731.

Receivables

Receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Receivables are stated at the amount the Fire District expects to collect from outstanding balances. The Fire District provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of each account. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to receivables. As of December 31, 2025, the Fire District has recorded allowance of doubtful of accounts in the amount of $5,125.

Prepaid Expenditures

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Capital assets, which include property, equipment, and infrastructure assets are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the Fire District as assets with an initial, individual cost of more than $1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar assets, and capital assets received in a service concession arrangement are recorded at acquisition value.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

All depreciable capital assets are depreciated using the straight-line method over the estimated useful lives as follows:

Buildings	40 years
Vehicles	7-25 years
Firefighting equipment	5-15 years
Office equipment	5-15 years

1. Summary of Significant Accounting Policies (continued)

Capital Assets (continued)

Capital assets are reviewed to evaluate prominent events or changes in circumstances to determine whether impairment of capital assets has occurred. The Fire District follows guidance in Governmental Accounting Standards Board (GASB) Statement No. 42, as applicable, to record the effects of capital asset impairments.

Deferred Inflows and Outflows of Resources

In addition to assets and liabilities, the statement of net position and governmental funds balance sheet will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time.

The governmental funds report a deferred inflow of resources for unavailable revenue from property taxes that were prepaid for the subsequent year. These amounts are deferred and will be recognized as revenue in the subsequent year.

The governmental activities have deferred outflows and inflows that relate to the net pension liability, which include the Fire District's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between the Fire District's contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan.

They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

Compensated Absences

The Fire District's policy relating to vacation and sick leave is governed by the Louisiana Fireman Civil Service Laws. After one year of continuous employment, each employee receives eighteen shifts of paid vacation. This vacation period shall be increased by one shift for each year of services over ten years, up to a maximum vacation period of thirty shifts, all of which shall be with full pay. Vacation leave must be taken when earned and cannot be accumulated past the employee's anniversary date. After the first year of employment, any earned and unused vacation time as of December 31 (calendar end) is lost and no longer available. Firefighters are entitled to sick leave for a period of not less than fifty-two weeks. Sick leave is forfeited at termination of employment.

1. Summary of Significant Accounting Policies (continued)

Compensated Absences (continued)

GASB Statement No. 101, "*Compensated Absences*," requires governments to accrue a liability for compensated absences leave that has not been used if all of the following are true (1) the leave attributable to services already rendered; (2) the leave accumulates; and (3) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through non-cash means.

In the Government Wide financial statements, no liability for vacation time is recorded as all unused vacation time as of December 31 is lost and no longer available. No liability for sick time is recorded as the amount is not material to the government-wide financial statements.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, statement of net position. Bond premiums and discounts, if material to basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Balances

In the fund financial statements, governmental fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the Fire District is bound to honor constraints on the specific purposes for which those funds can be spent.

The five classifications of fund balance for the governmental funds are as follows:

Nonspendable - resources which cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

Restricted - resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.

Committed - resources which are subject to limitations the government imposes on itself at its highest level of decision-making authority, the Fire District's Board of Commissioners, by formal action or passage of a resolution.

1. Summary of Significant Accounting Policies (continued)

Fund Balances (continued)

Assigned - resources that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The Board of Commissioners may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned - resources which have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a negative unassigned fund balance amount.

When both restricted and unrestricted resources are available for use, it is the Fire District's intent to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Fire District's intent to use committed or assigned resources first, and then unassigned resources as they are needed.

Net Position

Net position is classified in the following components:

Net investment in capital assets - consists of capital assets, including any restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted net position - consists of constraints placed on net position through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation consists of external restrictions imposed by grantors or laws and regulations.

Unrestricted net position - consists of all other net position that does not meet the definition of restricted or net investment in capital assets.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Fire District's policy is to apply restricted net position first.

1. Summary of Significant Accounting Policies (continued)

Use of Estimates

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

Future Accounting Pronouncements

GASB Statement No. 103, "*Financial Reporting Model Improvements*," establishes new accounting and financial reporting requirements – or modifies existing requirements – related to the following: (a) Management's discussion and analysis (MD&A), (b) Unusual or infrequent items, (c) Presentation of the Proprietary fund statement of revenues, expenses, and changes in fund net position, (d) Information about major component units in basic financial statements, (e) Budgetary comparison information and (f) Financial trends information in the statistical section. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The Fire District has not yet determined the effect this Statement will have on the Fire District's financial statements and disclosures.

GASB Statement 104, "*Disclosure of Certain Capital Assets*," requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement 34, including leases and subscription-based information technology arrangements. This Statement also requires additional disclosures for capital assets held for sale. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The Fire District has not yet determined the effect this Statement will have on the Fire District's financial statements and disclosures.

GASB Statement No. 105, *"Subsequent Events,"* establishes new accounting and financial reporting requirements for subsequent events and supersedes prior GASB Statement No. 56 guidance on subsequent events. It defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued; requires disclosure of the date through which subsequent events have been evaluated; clarifies recognized and nonrecognized subsequent events; and establishes specific note disclosure requirements for nonrecognized events. The requirements are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter, with earlier application encouraged. The Fire District has not yet determined the effect this Statement will have on the Fire District's financial statements and disclosures.

2. Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of Tangipahoa Parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied in October and billed to the taxpayers in November. Billed ad valorem taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Tangipahoa Parish and are collected by the Sheriff. The taxes are remitted to the Fire District net of deductions for assessor's fees and legislative pension fund contributions. Ad valorem taxes are budgeted and recorded in the year levied and billed.

The following is a summary of authorized and levied ad valorem taxes:

	2025	2025
Authorized millage	10.00	10.00
Levied millage	10.00	10.00
Expiration date	2028	2033

3. Sales Taxes

In an election held July 19, 2003, the voters approved a one-half of one percent sales tax for providing a retirement system for the Fire District employees, hiring additional firefighters, and general operation of the District. The Fire District, through its governing authority, adopted a resolution on August 14, 2003, authorizing the imposition of the tax effective October 1, 2003.

The sales tax is collected by the Tangipahoa Parish School Board and remitted to the Fire District in the month following the receipt by the School Board. The School Board receives the sales tax approximately one month after collection by vendors. Sales taxes collected by the School Board in January and February have been accrued and are included under the caption "receivables, net."

4. Cash and Cash Equivalents

At December 31, 2025, the Fire District reported cash and cash equivalent balances as summarized below.

Demand deposits	$ 1,133,289
Louisiana Asset Management Pool	4,842,188
Total cash and cash equivalents	$ 5,975,477

The bank balances (demand deposits) and collateralization for deposit at December 31, 2025, are as follows:

Total bank balances	$ 1,149,673
Federal depository insurance	$ 250,000
Pledged securities	1,493,674
Total collateral	$ 1,743,674
Collateral - Surplus (un-collateralized)	$ 594,001

4. Cash and Cash Equivalents (continued)

Louisiana Revised Statutes authorize the Fire District to invest in United States bonds, treasury notes, certificates or other obligations of the United States of America, or time certificates of deposit of state banks organized under Louisiana laws and national banks having principal offices in the State of Louisiana. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it under state law. As indicated above, the Fire District is not exposed to collateral credit risk at December 31, 2025, because of the collateral. The excess collateral on the bank deposits of $594,001 represents collateral on the certificates of deposit held by the Fire District at December 31, 2025.

LAMP is considered to be an external investment pool 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 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.

LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAAm by Standard & Poor's.
- 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.
- Concentration of credit risk: Pooled investments are excluded from the five percent disclosure requirement.
- Interest rate risk: 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 for LAMP's total investments is generally 60 days or less to maintain AAAm rating.
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

Investments in LAMP are not insured by FDIC or any other Federal agency, and collateralization requirements are not applicable when participating in the pool.

5. Investments

The certificates of deposit held by the Fire District on December 31, 2025, have an original term of six months and an interest rate of 3.96%. The certificates of deposit mature on January 10, 2026. The certificates of deposit are secured from custodial credit risk by FDIC insurance of $250,000 and securities pledged in the name of the Fire District.

6. Receivables

The following is a summary of receivables at December 31, 2025:

Ad Valorem Taxes	$ 1,000,701
State Revenue Sharing	11,057
Tangipahoa Parish Fire District No. 2	26,155
Sales Tax	256,710
Less allowance for doubtful accounts	(5,125)
Total	$ 1,289,498

7. Capital Assets

A summary of changes in capital assets for 2025 is as follows:

	January 1, 2025	Additions	Deletions	December 31, 2025
Non-depreciable assets:				
Land	$ 326,018	$ -	$ -	$ 326,018
Construction in progress	113,436	9,950	-	123,386
Total non-depreciable assets	439,454	9,950	-	449,404
Depreciable assets:				
Buildings and building improvements	1,393,939	-	-	1,393,939
Vehicles	2,606,198	873,760	(929,628)	2,550,330
Equipment	849,282	8,072	(187,791)	669,563
Furniture and fixtures	144,150	48,905	(84,974)	108,081
Total depreciable assets	4,993,569	930,737	(1,202,393)	4,721,913
Total asset cost	5,433,023	940,687	(1,202,393)	5,171,317
Accumulated depreciation:				
Buildings and building improvements	(667,226)	(32,353)	-	(699,579)
Vehicles	(1,322,471)	(142,743)	504,679	(960,535)
Equipment	(519,115)	(54,352)	178,395	(395,072)
Furniture and fixtures	(107,592)	(9,154)	84,974	(31,772)
Total accumulated depreciation	(2,616,404)	(238,602)	768,048	(2,086,958)
Capital assets, net	$ 2,816,619	$ 702,085	$ (434,345)	$ 3,084,359

Construction in progress as of December 31, 2025, represents architectural fees related to the construction of the new training facility.

8. Pension Plan

Plan Description

Beginning January 1, 2024, certain full-time employees of the Fire District became members of the Louisiana Firefighters' Retirement System (the System), a cost-sharing, multiple-employer, defined benefit pension plan administered by a separate board of trustees.

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

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

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

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

The System also provides death and disability benefits for its members. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report is available on the Louisiana Legislative Auditor's website at www.lla.la.gov.

Contributions (Employer and Non-employer)

According to state statutes, the contribution requirements for all employers are actuarially determined each year. For the years ended December 31, 2025, and December 31, 2024, employer and employee contribution rates for members above the poverty line were 33.25% and 10.00%, respectively. The employer and employee contribution rates for those members below the poverty line were 35.25% and 8.00%, respectively.

The Fire District's proportionate share of employer contributions for the measurement period ended June 30, 2025, was $392,397 and the proportionate share of non-employer contributions was $132,864.

8. Pension Plan (continued)

Contributions (Employer and Non-employer) (Continued)

According to state statute, the System receives insurance premium assessments from the state of Louisiana. The assessment is considered support from a non-employer contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions were recognized as revenue during the measurement period ended June 30, 2025, and were excluded from pension expense.

The Fire District had $417,482 of contributions to the System for the year ended December 31, 2025.

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

On December 31, 2025, the Fire District reported a liability totaling $1,606,809 for its proportionate share of the net pension liability for the System. The Net Pension Liability was measured as of June 30, 2025, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Fire District's proportion of the Net Pension Liability was based on the Fire District's historical contributions to the Plan relative to the historical contributions of all participating employers. At June 30, 2025, the Fire District's proportion was 0.3815%. The Fire District began participating in the System on January 1, 2024.

For the year ended December 31, 2025, the Fire District recognized pension expense totaling $539,023.

On December 31, 2025, the Fire District reported deferred outflows of resources and deferred inflows of resources related to pensions from the System:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 205,765	$ 28,989
Change in assumptions	73,259	-
Net difference between projected and actual earnings on pension plan investments	-	300,265
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,540,575	1,197
Employer contributions subsequent to the measurement date	214,131	
	$ 2,033,730	$ 330,451

8. Pension Plan (continued)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Employer contributions subsequent to the measurement date totaling $214,131 and reported as deferred outflows of resources will be recognized as a reduction of the Net Pension Liability in the next fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31	Amount
2026	$ 474,165
2027	151,246
2028	164,500
2029	232,966
2030	314,071
2031	152,200
Total	$1,489,148

Actuarial Assumptions

Assumptions were based on an experience study for the period July 1, 2019 – June 30, 2024. The total pension liability in the June 30, 2025, actuarial valuation for the System was determined using the following actuarial assumptions:

Valuation Date	June 30, 2025 Actuarial
Cost Method	Entry Age Normal Cost
Estimated Remaining Service Life	7 years, closed period
Investment Rate of Return	6.90% per annum (net of fees)
Inflation Rate	2.50% per annum
Salary increases	Vary from 14.50% in the first two years of service to 5.00% with three or more years of service
Cost of Living Adjustments	Only those previously granted included

8. Pension Plan (continued)

Actuarial Assumptions (Continued)

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

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

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

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

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

On June 30, 2025, estimated long-term expected rate of return on pension plan investments was determined by the System's actuary using the System's target asset allocation and the actuary's average study. The actuary's average study included projected nominal rates of return, standard deviations of returns, and correlations of returns for a list of common asset classes collected from several investment consultants and investment management firms.

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

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

8. Pension Plan (continued)

Actuarial Assumptions (Continued)

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

Sensitivity of the Fire District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Fire District's proportionate share of the Net Pension Liability calculated using the discount rate of 6.90%, as well as what the Fire 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 (5.90%), or one percentage point higher (7.90%) than the current rate:

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
Fire District's proportionate share of the Net Pension Liability	$ 3,100,367	$ 1,606,809	$ 361,784

Retirement System Audit Report

The System issued a stand-alone audit report on its financial statements for the year ended June 30, 2025. Access to the audit report can be found on the System's website: www.lafrs.org or on the Louisiana Legislative Auditor's website: www.lla.la.gov.

Retirement System Audit Report

The System issued a stand-alone audit report on its financial statements for the year ended June 30, 2025. Access to the audit report can be found on the System's website: www.lafrs.org or on the Louisiana Legislative Auditor's website: www.lla.la.gov.

9. Changes in Long-Term Obligations

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

	Note Payable Obligation	Total
Balance at January 1, 2025	$ 522,262	$ 522,262
Increase in Debt	-	-
Principal Payments	(15,472)	(15,472)
Balance at December 31, 2025	$ 506,790	$ 506,790

The Revenue Bonds payable consist of an issue financed by the U.S. Department of Agriculture to pay part of the cost of construction of the new fire station. The revenue bonds dated August 2, 2007, for a total amount of $688,000, will be due in annual installments of principal and interest, totaling $35,776, payable for 40 years, with an interest at 4.125%, beginning August 2, 2008. Additionally, the Fire District maintains a separate account at a local bank with a minimum balance at all times equal to the annual installment of principal and interest.

Principal and interest requirements (presented separately) to maturity are as follows:

Year	Principal	Interest	Total
2026	$ 11,091	$ 24,685	$ 35,776
2027	15,328	20,448	35,776
2028	15,938	19,838	35,776
2029	16,640	19,136	35,776
2030	17,305	18,471	35,776
2031-2035	97,834	81,046	178,880
2036-2040	119,738	59,142	178,880
2041-2045	146,580	32,300	178,880
2046-2047	66,336	4,109	70,445
	$ 506,790	$ 279,175	$ 785,965

10. Local Service Agreements

The Fire District has entered into a contractual agreement with the Tangipahoa Parish Rural Fire Protection District No. 2 whereby the Fire District shall provide fire protection and emergency medical services including but not limited to firefighting equipment, vehicles, supplies, and such employees as are available within the boundaries of the Tangipahoa Parish Rural Fire Protection District No. 2. In consideration of such services, the Wilmer Volunteer Fire Department, Inc. and the Loranger Volunteer Fire Department, Inc. each agree to pay full sum and amount of 1.25% of ad valorem funds to be split equally between the two departments for the services provided to the Fire District. This agreement is effective for the period January 1, 2017, through December 31, 2020. The original agreement expired December 31, 2020, and the services are currently being renewed on an annual basis. The revenue from the above agreements is included in as intergovernmental revenue in the financial statements.

11. Cooperative Endeavor Agreements

The Fire District entered into a cooperative endeavor agreement with the State of Louisiana on January 4, 2023, to provide funding for the Bruce Cutrer Regional Fire Training Facility of Tangipahoa Parish. The agreement provides capital outlay funds for construction of a state-of-the-art training facility and classroom for public purposes. Funding is limited to capital improvements for the project in the amounts set forth in the funding summary. The Fire District has agreed to provide a match of not less than twenty-five percent of the total requested amount of funding.

The Fire District entered into a cooperative endeavor agreement with the Tangipahoa Parish Sheriff's Office on June 20, 2023, to give access to, and use of, the training facility constructed, owned, and operated by the Fire District to the Tangipahoa Parish Sheriff. The term of the agreement shall begin on June 15, 2023, and shall continue for a period of ten years. Notwithstanding anything in the agreement to the contrary, the parties may, by mutual agreement, and in writing, terminate the agreement early or extend the term of the agreement.

The Tangipahoa Parish Sheriff shall pay the Fire District $500,000, in total compensation over the term of the agreement with a pre-pay in the amount of $300,000 over the first two years of the term with $150,000 being due on June 15, 2023, and $150,000 being due on June 15, 2024. The prepayments shall be segregated in a separate interest-bearing account until such time as the facility is fully funded and construction commences. The Fire District shall not make any other use of the pre-payments other than for the construction and development of the facility. In the event that the funding for the facility is cancelled or redirected for other purposes, such that the facility is not constructed, the pre-payments held in escrow shall be returned to the Tangipahoa Parish Sheriff, with accrued interest. At December 31, 2025, included in cash and cash equivalents, restricted and funds held in escrow liability is $324,955 related to this agreement.

On December 7, 2023, the Fire District entered into a cooperative endeavor agreement with the Town of Roseland to provide fire protection, emergency medical services, and other related first responder services to Roseland. Among other conditions, Roseland shall annually budget and pay an annual base amount of $30,000 in 12 monthly installments. The term of the agreement is for five years and commences on January 1, 2024.

12. Commitments & Contingencies

In April 2023, the Fire District contracted with an architectural firm to provide overall coordination, site planning, construction administration and design phase services for the Bruce Cutrer Regional Fire Training Facility. The cost of the contract is based on the Louisiana Facility Planning and Control State Fee Schedule, including specified hourly rates described in the contract for other services that may arise during the course of the contract. The expenditures in 2023 and 2024 related to this agreement are included in construction in progress.

13. On-Behalf Payments for Salaries and Benefits

During 1997, the Fire District implemented GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. This standard requires the Fire District to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of fire employees.

Supplementary salary payments are made by the state directly to certain groups of employees. The Fire District is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure (expense) payments is the actual contribution made by the state. For 2025, the state paid supplemental salaries of $132,811 to employees of the Fire District. The on-behalf transactions are included in intergovernmental revenue and salaries and related benefits expense on the financial statements.

The Fire District is required to pay from its own budget the payroll taxes and retirement contributions on these on-behalf payments.

14. Risks and Uncertainties

In December 2021, The Fire District adopted a resolution to create the Tangipahoa Parish Fire Protection District No. 1 Fire Prevention Bureau (the Fire Prevention Bureau) pursuant to LA R.S. 40:1563. Accordingly, the Fire District has assumed the responsibility and liability for inspections conducted by the Fire Prevention Bureau. Official approval for the establishment of the Fire Prevention Bureau was granted by the State Fire Marshall in May 2021.

The Fire District participates in a number of federal, state, and local programs which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Fire District has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable as of December 31, 2025, might be impaired. In the Fire District's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing federal, state, and local grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Fire District.

15. Sales Tax PILOT Payments

In December 2023, The Industrial Development Board of the Parish of Tangipahoa, Inc. entered into a Lease Agreement, Payment in Lieu of Tax agreement and agreement to issue bonds with Amite Solar, LLC for the purpose of constructing a solar electricity generating facility in the Parish. In conjunction with the Payment in Lieu of Tax (PILOT) provisions of the agreement, the Fire District received $399,647 in 2025 for tax exempt purchases during 2024 and 2025 related to this construction project. Revenue related to this PILOT is included in sales tax revenue on the fund financial statements.

16. Smitty's Supply Inc. Incident

On August 22, 2025, an explosion and related heavy fire occurred at Smitty's Supply Inc., an industrial petroleum and lubricant distribution facility located within the jurisdiction of the Fire District. Multiple large tanks and warehouse structures were involved with heavy black smoke visible from several miles away. The Fire District responded to the scene with fire vehicles and personnel. During the response to this incident, the Fire District sustained the loss of one fire vehicle and all related equipment, tools, and supplies. The Fire District recognized a loss on disposal of assets of $434,345 during the year ended December 31, 2025, related to the vehicle and related equipment. Included in other financing sources for the year ended December 31, 2025 are insurance proceeds of $1,084,850.

17. Subsequent Events

The Fire District has evaluated subsequent events through the date that the financial statements were available to be issued, June 30, 2026, and determined the following items required disclosure. No subsequent event occurring after this date have been evaluated for inclusion in these financial statements.

On April 9, 2026, the Board of Commissioners of the Fire District adopted a resolution to establish a five-year capital outlay and personnel plan from April 9, 2026, through April 9, 2031. The adopted resolution commits a total of $5,860,000 of the Fire District's fund balance for future projects including a new fire station, a new training facility, new fire vehicles, and personnel additions.

During the year ended December 31, 2025, the Fire District ordered a new fire truck. The fire truck was delivered in January 2026, and in January 2026, the Fire District paid the invoice in full in the amount of $589,000.

In May 2026, the Fire District entered into an agreement with a contractor for construction of a regional training facility in the amount of $2,404,800. The construction agreement is scheduled to be funded through the cooperative endeavor agreement with the State of Louisiana as described in Note 11.

REQUIRED SUPPLEMENTARY INFORMATION (PART 2)

Schedule 1

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2025

	Initial Budget	Final Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES				
Taxes:				
Ad valorem	$ 825,000	$ 825,000	$ 1,035,722	$ 210,722
Sales and use	1,810,000	1,810,000	2,196,557	386,557
Intergovernmental	350,000	350,000	375,555	25,555
Interest income	180,000	180,000	253,999	73,999
Miscellanous	3,000	3,000	43,464	40,464
Total revenues	3,168,000	3,168,000	3,905,297	737,297
EXPENDITURES				
Salaries and related benefits	2,353,000	2,353,000	2,280,330	72,670
Insurance	200,000	200,000	198,975	1,025
Operating supplies	138,000	138,000	123,939	14,061
Repairs and maintenance	90,000	90,000	80,170	9,830
Employee medical and training	23,000	23,000	43,515	(20,515)
Telephone and utilities	41,500	41,500	36,282	5,218
Sheriff's pension funds	25,000	25,000	38,098	(13,098)
Professional fees	45,000	45,000	32,198	12,802
911 Dispatch	30,000	30,000	28,294	1,706
Miscellanous expenses	44,450	44,450	42,734	1,716
Debt service:				
Principal	15,472	15,472	15,472	-
Interest and fiscal charges	20,304	20,304	20,304	-
Capital outlay	850,000	850,000	940,687	(90,687)
Total expenditures	3,875,726	3,875,726	3,880,998	(5,272)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(707,726)	(707,726)	24,299	732,025
OTHER FINANCING SOURCES (USES)				
Proceeds from insurance	-	-	1,084,850	1,084,850
Proceeds from sale of fixed assets	-	-	40,912	40,912
Total other financing sources	-	-	1,125,762	1,125,762
CHANGE IN FUND BALANCE	(707,726)	(707,726)	1,150,061	1,857,787
FUND BALANCE - BEGINNING OF YEAR	6,230,054	6,230,054	6,230,054	-
FUND BALANCE - END OF YEAR	$ 5,522,328	$ 5,522,328	$ 7,380,115	$ 1,857,787

See accompanying independent auditors' report.

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2025 (*)

Firefighters Retirement System	2025	2024
Measurement Period	6/30/2025	6/30/2024
Proportion of the net pension liability	0.381476%	0.193676%
Proportionate share of the net pension liability	$ 1,606,809	$ 1,090,509
Covered payroll during measurement period	1,178,054	555,167
Proportionate share of the net pension liability as a percentage of its covered payroll	136.40%	196.43%
Plan fiduciary net position as a percentage of the total pension liability	86.96%	81.68%

(*) The amounts presented were determined as of the measurement date (year ended June 30)

Notes:

For the measurement period ended June 30, 2025 and June 30, 2024, the actuarial valuation assumed seven years as the expected remaining service lives.

The report for the Firefighters' Retirement System is available on the Louisiana Legislative Auditor's website at www.lla.la.gov.

The Fire District began contributing to the System in January 2024.

Schedule is intended to show information for 10 years.

Schedule 3

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2025 (*)

	2025	2024
Firefighters Retirement System		
Statutorily required contributions	417,482	372,945
Contributions in relation to the statutorily required contributions	(417,482)	(372,945)
Contribution deficiency (excess)	$ -	$ -
Covered payroll during calendar year	1,255,585	1,121,639
Contributions as a percentage of covered payroll	33.25%	33.25%

(*) The amounts presented were determined as of the measurement date (year ended June 30)

(1) Employer contribution rate multiplied by employer's covered employee payroll
(2) Actual employer contributions remitted to Retirement systems
(3) Employers covered payroll amount for the year ended December 31 of each year

Notes:

According to state statute, contribution requirements for all employers are actuarially determined each year.

The Fire District began contributing to the System in January 2024.

Schedule is intended to show information for 10 years.

SUPPLEMENTARY INFORMATION

TANGIPAHOA PARISH FIRE PROTECION DISTRICT NO. 1
SCHEDULE OF COMPENSATION PAID TO THE BOARD OF COMMISSIONERS
FOR THE YEAR ENDED DECEMBER 31, 2025

E. Ray Glasgow	$	420
Herbert Brumfield		420
Jeff McKneely		360
Reginald Foster		120
Robert W. Lee, Jr.		390
	$	1,710

See accompanying independent auditors' report.

Schedule 5

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1
SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD, POLITICAL SUBDIVISION
HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2025

AGENCY HEAD: J.D. Stevens, Fire Chief

Purpose	Amount
Salary	$ 103,845
Benefits - Medical	7,801
Benefits - Life	70
Reimbursements	100
	$ 111,816

See accompanying independent auditors' report.

OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

RICHARD CPAS

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

Members of the Board of Commissioners
Tangipahoa Parish Fire Protection District No. 1.
Amite, Louisiana

We have audited, in accordance with 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 general fund of the Tangipahoa Parish Fire Protection District No. 1, Amite, Louisiana, a component unit of the Tangipahoa Parish Council, as of and for the year ended December 31, 2025, and related notes to the financial statements, which collectively comprise the Tangipahoa Parish Fire Protection District No. 1's basic financial statements, and have issued our report thereon dated June 30, 2026.

Report On Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Tangipahoa Parish Fire Protection District No. 1's (the Fire District's) internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fire District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fire District's internal control.

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 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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Report On Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fire 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 financial statements. 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*.

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 *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management of the Fire District and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Richard CPAS

Metairie, Louisiana
June 30, 2026

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO. 1

SCHEDULE OF FINDINGS AND RESPONSES

FOR THE YEAR ENDED DECEMBER 31, 2025

1. **Summary of Independent Auditors' Results**

Financial Statements

(a) The type of report issued on the basic financial statements: **Unmodified**

(b) Internal control over financial reporting:
Material weakness(es) identified: **None reported**

Significant deficiency(ies) identified: **None reported**

(c) Noncompliance which is material to the basic financial statements: **None reported**

2. **Findings relating to the basic financial statements reported in accordance with *Government Auditing Standards***

None

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO.1

LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE AGREED-UPON PROCEDURES REPORT

DECEMBER 31, 2025

RICHARD CPAS

TANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO.1

LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE AGREED-UPON PROCEDURES REPORT

DECEMBER 31, 2025

TTANGIPAHOA PARISH FIRE PROTECTION DISTRICT NO.1

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of Tangipahoa Parish Fire Protection District No.1 and the Louisiana Legislative Auditor:

We have performed the procedures enumerated in the attached Schedule A 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 Tangipahoa Parish Fire Protection District No.1 management is responsible for those C/C areas identified in the SAUPs.

The Fire 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 we performed, and the associated results are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by the Fire 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* issued by the Comptroller General of the United States. 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 Fire 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.

Richard CPAS

Metairie, Louisiana
June 30, 2026

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PROCEDURES (SCHEDULE A)

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read *"No exception noted" or for step 25 "we performed the procedure and discussed the results with management"*. If not, then a description of the exception ensues.

1) *Written Policies and Procedures*

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

i. ***Budgeting,*** including preparing, adopting, monitoring, and amending the budget.

No exceptions were found as a result of this procedure

ii. ***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.

No exceptions were found as a result of this procedure.

iii. ***Disbursements,*** including processing, reviewing, and approving.

No exceptions were found as a result of this procedure

iv. ***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).

Exception noted. The Fire District does not have a policy on receipts/collections.

v. ***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.

No exceptions were found as a result of this procedure.

vi. ***Contracting,*** including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exceptions were found as a result of this procedure.

vii. ***Travel and Expense Reimbursement,*** including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions were found as a result of this procedure.

viii. ***Credit Cards (and debit cards, fuel cards, P-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).

No exceptions were found as a result of this procedure.

ix. ***Ethics,*** including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 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.

No exceptions were found as a result of this procedure.

x. ***Debt Service,*** including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exceptions were found as a result of this procedure.

xi. ***Information Technology Disaster Recovery/Business Continuity,*** including (1) identification of critical data and frequency of data backups, (2) storage of backups in a 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.

No exceptions were found as a result of this procedure.

xii. ***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.

No exceptions were found as a result of this procedure.

2) ***Board or Finance Committee***

A. 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:

i. 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.

No exceptions were found as a result of this procedure.

ii. For those entities reporting on the governmental accounting model, observe whether 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. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

No exceptions were found as a result of this procedure.

iii. For governmental entities, 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.

Not applicable as the Fire District reported a positive unassigned fund balance.

iv. Observe whether 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.

Not applicable as the Fire District reported no audit findings in the prior year.

3) ***Bank Reconciliations***

A. Obtain a listing of entity 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 entity's 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 each selected account, and observe that:

i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

No exceptions were found as a result of this procedure.

ii. 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);

No exceptions were found as a result of this procedure.

iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Not applicable as the bank reconciliations tested did not reflect any reconciling items outstanding for more than 12 months.

4) ***Collections (excluding electronic funds transfers)***

A. 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).

No exceptions were found as a result of this procedure.

B. 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, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

i. Employees responsible for cash collections do not share cash drawers/registers.

No exceptions were found as a result of this procedure.

ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

Exception noted. The employee responsible for collecting cash is also responsible for preparing/making bank deposits and reconciling collections.

iii. 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.

Exception noted. The employee responsible for collecting cash is also responsible for reconciling ledger postings.

iv. 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/official verifies the reconciliation.

No exceptions were found as a result of this procedure.

C. 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 in force during the fiscal period.

No exceptions were found as a result of this procedure.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3A under "Bank Reconciliations" above (select 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:

i. Observe that receipts are sequentially pre-numbered.

Exception noted. The Fire District does not have receipts that are sequentially pre-numbered or cash receipt log.

ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Exception noted. The Fire District does not have receipts that are sequentially pre-numbered or cash receipt log.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions were found as a result of this procedure.

iv. Observe 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).

No exceptions were found as a result of this procedure.

v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions were found as a result of this procedure.

5) ***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

No exceptions were found as a result of this procedure.

B. For each location selected under #5A 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:

i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

No exceptions were found as a result of this procedure.

ii. At least two employees are involved in processing and approving payments to vendors.

No exceptions were found as a result of this procedure.

iii. 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.

No exceptions were found as a result of this procedure.

iv. 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.

No exceptions were found as a result of this procedure.

v. 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.

No exceptions were found as a result of this procedure.

C. For each location selected under #5A 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:

i. Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions were found as a result of this procedure.

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B, as applicable.

No exceptions were found as a result of this procedure.

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, 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, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Not applicable as the Fire District does not have non-payroll-related electronic disbursements.

6) ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the person who maintained possession of the cards. Obtain management's representation that the listing is complete.

No exceptions were found as a result of this procedure.

B. 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:

i. Observe whether 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. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

No exceptions were found as a result of this procedure.

ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions were found as a result of this procedure.

C. Using the monthly statements or combined statements selected under #6B 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 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, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions were found as a result of this procedure.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C 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.

Not applicable as the Fire District does not have any terminated employees who have access to credit cards.

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

A. 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:

i. 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).

Not applicable as the Fire District did not reimbursed using a per diem.

ii. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

No exceptions were found as a result of this procedure.

iii. Observe 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 Policies and Procedures procedure #1A(vii); and

No exceptions were found as a result of this procedure.

iv. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions were found as a result of this procedure.

8) ***Contracts***

A. 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:

   i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

   Not applicable as none of the contracts on management's listing were subject to the Louisiana Public Bid Law.

   ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

   No exceptions were found as a result of this procedure.

   iii. If the contract was amended (e.g., change order), observe 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).

   Not applicable as the Fire District had no contracts that were amended during the year.

   iv. 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 the invoice and related payment agreed to the terms and conditions of the contract.

   No exceptions were found as a result of this procedure.

9) ***Payroll and Personnel***

A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

   No exceptions were found as a result of this procedure.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:

i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). [Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.]

No exceptions were found as a result of this procedure.

ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.

No exceptions were found as a result of this procedure.

iii. Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions were found as a result of this procedure.

iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions were found as a result of this procedure.

C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or 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' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

No exceptions were found as a result of this procedure.

D. 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.

No exceptions were found as a result of this procedure.

10) ***Ethics***

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and:

   i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

   No exceptions were found as a result of this procedure.

   ii. 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.

   No exceptions were found as a result of this procedure.

B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

   No exceptions were found as a result of this procedure.

11) ***Debt Service***

A. 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.

   Not applicable as the Fire District did not issue any bonds/notes and other debt instruments during the fiscal year.

B. 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, inspect 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).

   No exceptions were found as a result of this procedure.

12) ***Fraud Notice***

A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations 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 theentity is domiciled as required by R.S. 24:523.

   No exceptions were found as a result of this procedure.

B. Observe 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.

   No exceptions were found as a result of this procedure.

13) ***Information Technology Disaster Recovery/Business Continuity***

A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

   i. 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 that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

   We performed the procedure and discussed the results with management.

   ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

   We performed the procedure and discussed the results with management.

   iii. 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.

   We performed the procedure and discussed the results with management.

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #91A, cybersecurity training documentation from management, and observe 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. The requirements are as follows:

- Hired before June 9, 2020 -completed training; and
- Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

14) ***Prevention of Sexual Harassment***

A. Using the 5 randomly selected employees/officials from procedure #16 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.

No exceptions were found as a result of this procedure.

B. 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).

No exceptions were found as a result of this procedure.

C. 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:

i. Number and percentage of public servants in the agency who have completed the training requirements;

No exceptions were found as a result of this procedure.

ii. Number of sexual harassment complaints received by the agency;

No exceptions were found as a result of this procedure.

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions were found as a result of this procedure.

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action;

No exceptions were found as a result of this procedure.

v. Amount of time it took to resolve each complaint.

No exceptions were found as a result of this procedure.

Tangipahoa Parish Fire Protection District Number One

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James D. Stevens	Jason M. King	Carl J. Pardue	Agnes Prevost
Fire Chief	*Assistant Fire Chief*	*Chief of Fire Prevention*	*Secreatary/Treasurer*

RICHARD CPAS, LLC
3421 N Causeway Blvd, Suite 601
Metairie, Louisiana 70002

Subject: Management's Response to the Statewide Agreed Upon Procedures

The following is Tangipahoa Parish Fire Protection District No.1 (the Fire District) response to the items identified in the Statewide Agreed Upon Procedures Report for the year ended December 31, 2025:

1. Written Policies and Procedures: The Fire District concurs with the exception and will add formal written policies and procedures related to Receipts/Collections.

4. Collections (excluding electronic funds transfer): The Fire District concurs with the exception and will work towards a resolution in 2026.

Please let us know if you need additional information.

Respectfully,

Jason King

Jason King, Assistant Fire Chief

"The oldest fire protection district in Louisiana"