FIRE PROTECTION DISTRICT NO. 4
OF ALLEN PARISH
Kinder, Louisiana

ANNUAL FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANT'S REPORTS

FOR THE YEAR ENDED DECEMBER 31, 2025

ROYCE T. SCIMEMI, CPA, APAC
Oberlin, LA

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

ANNUAL FINANCIAL STATEMENTS
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For the Year Ended December 31, 2025

TABLE OF CONTENTS

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

June 11, 2026

Board of Commissioners
Fire Protection District No. 4 of Allen Parish
Kinder, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the only fund of Fire Protection District No. 4 of Allen Parish (the "District"), a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements. Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to error or fraud.

Accountant's Responsibilities. Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Committee of the American Institute of Certified Public Accountants and the standards applicable to review engagements contained in *Government Auditing Standards* issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our review.

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

Required Supplementary Information. Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule (on page 23) be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have reviewed the required supplementary information and, based on our review, we are not aware of any material modifications that should be made to such information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the required supplementary information and we do not express an opinion on such information.

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

Supplementary Information. The accompanying schedule of compensation paid to board members (on page 26) and the schedule of compensation, benefits and other payments to agency head, political subdivision head, or chief executive officer (on page 27) 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. We have reviewed such supplementary information and, based on our review, we are not aware of any material modifications that should be made to that information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited this supplementary information and do not express an opinion on such information.

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana

Royce T. Scimemi, CPA, APAC

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

Statement of Net Position
December 31, 2025

		Primary Government
		Governmental Activities
ASSETS		
Current Assets:		
Cash and interest-bearing deposits	$	256,500
Investments		162,270
Ad valorem taxes receivable, net		186,432
Total Current Assets		605,202
Noncurrent Assets:		
Land		110,050
Capital assets, net		656,318
Total Noncurrent Assets		766,368
Total Assets		**1,371,570**
DEFERRED OUTFLOWS OF RESOURCES		
Aggregated deferred outflows		--
Total Deferred Outflows of Resources		--
LIABILITIES		
Current Liabilities:		
Accounts payable		3,215
Payroll taxes payable		788
Total Current Liabilities		4,003
Total Liabilities		4,003
DEFERRED INFLOWS OF RESOURCES		
Aggregated deferred inflows		--
Total Deferred Inflows of Resources		--
NET POSITION		
Invested in capital assets, net of related debt		766,368
Unrestricted		601,199
Total Net Position	$	**1,367,567**

See accompanying notes and independent accountant's review report.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

Statement of Activities
For the Year Ended December 31, 2025

		Program Revenues			Net (Expense) Revenue Primary Government
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**
Primary Government					
Governmental Activities:					
Fire fighting and rescue	$ 336,604	$ --	$ 39,404	$ --	$ (297,200)
Total Governmental Activities	$ 336,604	$ --	$ 39,404	$ --	(297,200)
		General Revenues:			
		Ad valorem taxes (net)			215,321
		Interest income			9,293
		Miscellaneous			1,714
		Total General Revenues			226,328
		Change in Net Position			**(70,872)**
		Net Position at Beginning of Period			1,438,439
		Net Position at End of Period			**$ 1,367,567**

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS (FFS)

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

Major Fund Description

General Fund

To account for resources traditionally associated with governments that are not required to be accounted for in another fund.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

Balance Sheet
Governmental Fund
December 31, 2025

		General Fund
ASSETS		
Cash and interest-bearing deposits	$	256,500
Investments		162,270
Ad valorem taxes receivable		186,432
Total Assets		605,202
DEFERRED OUTFLOWS OF RESOURCES		
Aggregated deferred outflows		--
Total Assets and Deferred Outflows of Resources	$	**605,202**
LIABILITIES		
Accounts payable		3,215
Payroll taxes payable		788
Total Liabilities	$	4,003
DEFERRED INFLOWS OF RESOURCES		
Aggregated deferred inflows		--
Total Liabilities and Deferred Inflows of Resources		4,003
FUND BALANCE		
Unassigned		601,199
Total Fund Balance		601,199
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$	**605,202**

See accompanying notes and independent accountant's review report.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

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

Total Fund Balance - Governmental Fund	$	601,199
Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balance.		766,368
Total Net Position - Governmental Activities	$	**1,367,567**

See accompanying notes and independent accountant's review report.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

Kinder, Louisiana

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

		General Fund
Revenues		
Ad valorem taxes (net)	$	215,321
Interest income		9,293
Intergovernmental		39,404
Miscellaneous		1,714
Total Revenues		265,732
Expenditures		
Current:		
Advertising		936
Board compensation		960
Dues		668
Fuel		5,757
Insurance		46,769
Payroll taxes		3,119
Professional fees		8,710
Rent expense		50
Repairs and maintenance		60,059
Salaries		42,000
Supplies		7,011
Uniforms		677
Utilities		11,542
Capital outlay		83,465
Total Expenditures		271,723
Net Change in Fund Balance		**(5,991)**
Fund Balance at Beginning of Period		607,190
Fund Balance at End of Period	$	**601,199**

See accompanying notes and independent accountant's review report.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

Kinder, Louisiana

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

Total Net Change in Fund Balance - Governmental Fund	$	(5,991)
Fixed assets are expensed as capital outlay in governmental fund statements, but capitalized in Statement of Net Position		83,465
Depreciation expense reflected in entity-wide statements, not reflected in governmental fund statements.		(148,346)
Changes in Net Position - Governmental Activities	$	**(70,872)**

See accompanying notes and independent accountant's review report.

INTRODUCTION

Fire Protection District No. 4 of Allen Parish was created under the provisions of Louisiana Revised Statutes 40:1491-1510 for the purpose of providing fire protection for the citizens of District 4 of Allen Parish. The district is governed by a board of commissioners composed of five members appointed by the Allen Parish Police Jury. Board compensation is $30 per meeting attended.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of Fire Protection District No. 4 of Allen Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

1. Financial Reporting Entity

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

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

a. Appointing a voting majority of an organization's governing body, and

    1. The ability of the police jury to impose its will on that organization, and/or

    2. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

b. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

c. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints all members to the governing body and has the ability to impose its will on the District, the District was determined to be a component unit of the Allen Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present any information on the Allen Parish Police Jury, the general government services provided by the police jury, or the other governmental units that comprise the police jury. The District itself has no component units.

2. Basis of Presentation

The accompanying basic financial statements of the District have been prepared in conformity with GAAP, with the exception of complying with the requirement to present the Management's Discussion and Analysis.

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the District as a whole. These statements include all the financial activities of the reporting entity. All of the financial activities of the District are considered governmental activities, which are generally financed through taxes, intergovernmental revenues, and other non-exchange transactions. The sole function of the District is fire-fighting and rescue.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the District or its total assets, liabilities, revenues or expenditures are at least 10% of the corresponding total for all governmental funds. The District's sole fund is its General Fund, which is classified as a governmental fund type. The General Fund is the District's general operating fund which accounts for all financial resources, except those required to be accounted for in another fund. By definition, the General Fund is a major fund.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures are recognized in the accounts and reported in the financial statements.

Measurement Focus

On the government-wide statement of net position and statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. Government-wide equity is classified as net position.

The amounts reflected in governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. These funds use fund balances as their measure of available spendable financial resources at the end of the period. This approach is then reconciled, through adjustment, to a government-wide view of District operations.

Basis of Accounting

Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The government-wide statement of net position and statement of activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

The amounts reflected in governmental funds use the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues

Ad valorem taxes are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent after December 31. The taxes are generally collected in December, January, and February of the fiscal year. The government considers property taxes as available if they are collected within 60 days after year-end. Property taxes not paid by the end of February are subject to lien. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Those revenues susceptible to accrual are property taxes, intergovernmental revenue, grants, and interest.

Expenditures

In fund financial statements, expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Capital expenditures are regarded as expenditures at the time of purchase.

4. Deposits and Investments

Deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits as well as those investments with a maturity date of 90 days or less. These deposits are stated at cost, which approximates market.

Louisiana Revised Statute 33:2955 authorizes the District to invest in obligations of the U.S. Treasury or U.S. government agencies, time certificates of deposit of any bank domiciled or have a branch office in Louisiana, or any other federally insured investment. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana and created pursuant to Article 7, Section 14(C) of the Louisiana Constitution and Local Services Law, LSA-R.S. 33:1321-1360 as a pooled investment program.

5. Accounts Receivable

Uncollectible amounts due for ad valorem taxes and other receivables of governmental funds are recognized as bad debts at the time information becomes available which would indicate that the receivable is not collectible.

6. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of moneys are recorded in order to reserve that portion of applicable appropriations, is not employed by the District as an extension of formal budgetary integration.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7. Budget

A General Fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. On or before December 15 of each year, the budget is prepared by function and activity, based on information from the past year and current year estimates for the next fiscal year.

8. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair value at the date of donation. The District maintains a threshold level of $1,500 or more for capitalizing capital assets. Capital assets are recorded in the statement of net position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following useful lives:

	Estimated Useful Lives
Buildings	30 Years
Equipment	5-20 Years
Vehicles	10-20 Years

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

9. Equity Classification

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

a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt".

When an expense is incurred for which both restricted and unrestricted net position is available, the District's policy is to consider the restricted funds as having been spent first.

Note A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

c. Committed – amounts that can be used for specific purposes determined by a formal action of the Board. The Board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions approved by the Board.

d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Board's adopted policy, only board members may assign amounts for specific purposes.

e. Unassigned – all other spendable amounts.

When an expenditure is incurred for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure has been incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in its commitment or assignment actions.

10. Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

11. Long-Term Debt

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

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

Note A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

13. Environmental Remediation Costs

The District accrues for losses associated with environmental remediation obligations when such losses are probable and reasonably estimable. Accruals for estimated losses from environmental remediation obligations generally are recognized no later than completion of the remedial feasibility study. Such accruals are adjusted as further information develops or circumstances change. Costs of future expenditures for environmental remediation obligations are not discounted to their present value.

14. Subsequent Events

Management has evaluated subsequent events through June 11, 2026, the date the financial statements were available to be issued.

NOTE B – CASH AND INTEREST BEARING DEPOSITS

As of December 31, 2025, the District had cash and interest-bearing deposits (book balances) totaling $256,500. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or the collateral securities that are in the possession of an outside party. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. At December 31, 2025, the District had $257,061 in deposits (collected bank balances) fully secured from custodial risk by federal deposit insurance.

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities after being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

NOTE C – INVESTMENTS

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

Investment Type	% of Portfolio	Fair Value	Less Than One Year	One-Five Years
Governmental Activities:				
Louisiana Asset Management Pool (LAMP)	100%	$162,270	$162,270	$ -

The District participates in the Louisiana Asset Management Pool (LAMP). LAMP is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment. The LAMP portfolio includes only securities and other obligation in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955. LAMP is not registered with the Securities and Exchange Commission (SEC) as an investment company. LAMP is intended to improve administrative efficiency and increase yield of participating public entities. The objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. LAMP's portfolio securities are valued at market value even though the amortized cost method is permitted by Rule 2a-7 of the Investment Company Act of 1940, as amended, which governs registered money market funds. Because LAMP is not a money market fund, it has no obligation to conform to this rule.

The fair value of investments is determined on a weekly basis by LAMP, and the fair value of the District's investment in LAMP is the same as the value of the pool shares. LAMP's separately issued financial statements can be obtained by visiting their website at www.lamppool.com, by telephone at (504) 525-5267, or by mail at 650 Poydras Street, Suite 2220, New Orleans, LA 70130.

Credit Risk– Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. LAMP has been assigned a fund rating of AAAm by Standard & Poor's.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that in the event of the failure of a counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District requires all investments to be in the District's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the District. LAMP participants' investments in the pool are evidenced by shares of the pool. The investment in LAMP is not exposed to custodial credit risk and is not categorized in the three categories provided by GASB Codification Section I50.I64 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk – Pooled investments are excluded from the five percent (5%) disclosure requirements.

Interest Rate Risk – LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares it own interest rate disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more that 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.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2025

NOTE D – AD VALOREM TAXES

For the year ended December 31, 2025, taxes of 6.88 mills were levied on property with taxable assessed valuations totaling $32,583,616 and were dedicated as follows:

Maintenance millage expiring December 31, 2032	6.88 mills

Total taxes levied were $224,175. Total taxes collected were $233,536.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien.

NOTE E – CAPITAL ASSETS

A summary of changes in capital assets follows:

	12/31/24 Balance	Additions	Deletions	12/31/25 Balance
Capital assets not being depreciated:				
Land	$ 110,050	$ -	$ -	$ 110,050
Other capital assets:				
Buildings and improvements	1,048,241	-	-	1,048,241
Equipment	692,633	5,717	14,453	683,897
Vehicles	2,281,046	77,748	-	2,358,794
Total	4,131,970	83,465	14,453	4,200,982
Less: accumulated depreciation:				
Buildings and improvements	580,187	27,904	-	608,091
Equipment	514,345	60,971	14,453	560,863
Vehicles	2,206,189	59,471	-	2,265,660
Total	3,300,721	148,346	14,453	3,434,614
Net capital assets	$ 831,249	$ (64,881)	$ -	$ 766,368

Depreciation expense in the amount of $148,346 was charged to fire-fighting and rescue in 2025. New assets consisted of parking lot resurfacing and radio equipment.

NOTE F – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

REQUIRED SUPPLEMENTARY INFORMATION

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance Favorable (Unfavorable) Final to Actual
Revenues				
Ad valorem taxes, net	$ 184,100	$ 184,100	$ 215,321	$ 31,221
Interest income	8,000	8,000	9,293	1,293
Intergovernmental	35,000	35,000	39,404	4,404
Miscellaneous	500	500	1,714	1,214
Total Revenues	227,600	227,600	265,732	38,132
Expenditures				
Current:				
Advertising	2,000	2,000	936	1,064
Board compensation	1,400	1,400	960	440
Dues	--	--	668	(668)
Fuel	6,500	6,500	5,757	743
Insurance	52,336	52,336	46,769	5,567
Payroll taxes	2,356	2,356	3,119	(763)
Professional fees	8,500	8,500	8,710	(210)
Rent expense	250	250	50	200
Repairs and maintenance	75,262	75,262	60,059	15,203
Salaries	42,000	42,000	42,000	--
Supplies	3,430	3,430	7,011	(3,581)
Uniforms	8,000	8,000	677	7,323
Utilities	12,250	12,250	11,542	708
Capital outlay	229,000	229,000	83,465	145,535
Total Expenditures	443,284	443,284	271,723	171,561
Net Change in Fund Balance	**(215,684)**	**(215,684)**	**(5,991)**	**209,693**
Fund Balance at Beginning of Period	607,190	607,190	607,190	--
Fund Balance at End of Period	**$ 391,506**	**$ 391,506**	**$ 601,199**	**$ 209,693**

See accompanying notes and independent accountant's review report.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2025

(1) <u>Budget and Budgetary Accounting</u>

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

1. The Secretary and Chairman prepares a proposed budget and present it to the Commissioners prior to ninety days before the beginning of each fiscal year.
2. After the proposed budget is presented to the Commissioners, the Chairman schedules a public hearing. If the budgeted expenditures equal or exceed $500,000, the Secretary publishes the proposed budget and notifies the public that the proposed budget is available for public inspection and that public participation is invited at the public hearing.
3. A public hearing is held on the proposed budget at least ten days after any required publication of the public notice concerning the budget hearing.
4. Any changes in the proposed annual operating budget require a majority vote of the Commissioners.
5. No later than the last regular meeting of the fiscal year, the Board of Commissioners adopts the annual operating budget for the ensuing fiscal year.
6. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Budget appropriations lapse at year-end.
8. For the current fiscal year, the District adopted an original budget that was not amended.

(2) <u>Excess of Expenditures Over Appropriations</u>

Formal budgetary integration is employed as a management control device during the year, and encumbrance accounting is not used by the District. Budgeted amounts included in the accompanying financial statements include the original adopted, amended (if any), and final budget amounts.

SUPPLEMENTARY INFORMATION

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

Schedule of Compensation Paid to Board Members
For the Year Ended December 31, 2025

Voorhies Leger	$ 330
Diana Kelly	330
Mike Smith	300
Mark Kelly	-
Landon Smith	-
Total Compensation Paid to Board Members	$ 960

See accompanying notes and independent accountant's review report.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

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

Chief Executive Officer: Jacob LaCour, Fire Chief

Purpose	Amount
Salary	$ 30,000
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-cell phone	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-
Other -- Dues	-0-

See accompanying notes and independent accountant's review report.

ROYCE T. SCIMEMI, CPA, APAC

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Member
Society of Louisiana
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 11, 2026

Board of Commissioners
Fire Protection District No. 4 of Allen Parish
Kinder, Louisiana

We have performed the procedures enumerated below on Fire Protection District No. 4 of Allen Parish's (the "District") compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

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

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding $60,000, and public works exceeding $250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

   There were no expenditures made during the year for materials and supplies exceeding $60,000, or public works exceeding $250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

   Management provided us with the requested information.

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

   Management provided us with the requested information.

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

   None of the employees included on the list of employees provided by management for agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2) as immediate family members.

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

   Management provided us with the requested information. None of the outside business interests of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

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

   Management provided us with a copy of the original budget. Management represented that there were no amendments to the budget during the year.

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

   We traced the adoption of the original budget to the minutes of the board meeting held on December 15, 2024, which indicated that the commissioners had adopted the budget unanimously.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues did not exceed actual revenues by 5% or more. Actual expenditures exceeded budgeted expenditures by 5% or more.

Accounting and Reporting

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

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

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

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

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

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

All of the disbursements were approved in accordance with the District's policies and procedures.

Meetings

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

Management represented that the District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office with such posting to be at least 24 hours in advance of the meeting. We found no evidence of noncompliance.

Debt

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

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

Advances and Bonuses

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

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

State Audit Law

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

    The agency provided for a timely report in accordance with R.S. 24:513.

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

    The agency was in compliance with R.S. 24:513. Management represented that the District entered into no contracts during the fiscal year that were subject to the public bid law.

Prior Comments and Recommendations

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

    Our prior year report, dated June 26, 2025, included one comment concerning inadequate segregation of duties, one finding for 5% of actual expenditures above budgeted expenditures, and a lack of compliance documentation for disposal of movable property. Inadequate segregation of duties is unavoidable in a small district and the other findings did not reoccur.

We were engaged by the 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 the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire*, as required by Louisiana Revised Statute 24:513 and the *Louisiana Government Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana

Royce T. Scimemi, CPA, APAC

ALLEN PARISH FIRE PROTECTION DISTRCIT NO. 4

Kinder, Allen Parish, Louisiana

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

April 9, 2026
(Date Transmitted)

Royce T. Scimemi, CPA, APAC
Attention: Mr. Royce T. Scimemi
Post Office Box 210
Oberlin, LA 70655

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

Public Bid Law

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

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

Code of Ethics for Public Officials and Public Employees

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

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

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

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

Budgeting

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

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

Accounting and Reporting

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

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

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

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

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

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

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

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

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

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

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

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

Meetings

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

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

Debt

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

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

Advances and Bonuses

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

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

Prior-Year Comments

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

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

General

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Toni Marvaway ____________ Tresurer 4-9-2026 Date

Mark Kelly ____________ President 4-9-26 Date

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
Kinder, Louisiana

Schedule of Findings and Responses
For the Year Ended December 31, 2025

1. Summary of Accountant's Results:

   a) Accountant issued a review report on the financial statements.

   b) The attestation procedures yielded evidence of no noncompliances.

2. Findings Related to the Financial Statements Which Are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

Findings – Financial Statement Review

Finding #2025-1 I/C:
Inadequate Segregation of Duties

Criteria:	Because of the lack of a large staff, more specifically accounting personnel, there is insufficient segregation of duties necessary for proper controls. We do note that this situation is inherent in most entities of this type and is difficult to resolve due to the funding limitations of the District. This was also a prior year finding.
Cause:	Lack of a large staff.
Effect:	Possible inadequate segregation of duties.
Recommendation:	The board continue to take an active interest in the review of all of the financial information.
Response:	The District will not change staff levels.

Finding #2025-2 C:
Louisiana Public Bid Law Compliance

Criteria:	For purchases of materials and supplies in between $30,000 and $60,000, the Louisiana Public Bid Law requires that at least three phone or fax quotes be obtained. The purchase contract is then awarded to the lowest responsible bidder. The District purchased a truck for $47,500 and there were no phone or fax quotes of other bids provided as documentation of compliance.
Cause:	Lack of compliance or failure to maintain documentation of compliance with the Louisiana Public Bid Law was not gathered at the time the purchases were made.
Effect:	Possible violation of the Louisiana Public Bid Law.

Recommendation:	The District should monitor large purchases to ensure compliance with the Louisiana Public Bid Law and obtain adequate documentation of such compliance.
Response:	The District is now aware of the requirements and will comply in the future.

3. Findings and Questioned Costs for Federal Awards:
N/A