

**EAST COLUMBIA FIRE DISTRICT**  
**Columbia, Louisiana**

**Annual Financial Statements**

**As of and for the Year Ended**  
**December 31, 2024**

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

Annual Financial Statements

As of and for the Year Ended December 31, 2024

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*M. Carleen Dumas*  
CERTIFIED PUBLIC ACCOUNTANT

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**Accountant's Compilation Report**

BOARD OF COMMISSIONERS  
EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund information of East Columbia Fire District (the "District"), a component unit of Caldwell Parish, as of and for the year ended December 31, 2024, 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 accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

***Supplementary Information***

The accompanying schedule of compensation, reimbursements, benefits, and other payments to agency head and board of commissioners is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to my compilation engagement, but I have not audited or reviewed the supplementary information, and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 17 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of management. I have not performed an audit, review, or compilation on the required supplementary information, and, accordingly, I do not express an opinion, a conclusion, nor provide any assurance on such information.

BOARD OF COMMISSIONERS  
EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

Management 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 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.

I am not independent with respect to East Columbia Fire District for the year ended December 31, 2024.

A handwritten signature in cursive script that reads "Carleen Dumas".

Calhoun, Louisiana  
March 31, 2025

**BASIC FINANCIAL STATEMENTS**

Statement A

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

STATEMENT OF NET POSITION  
December 31, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash	\$17,689
Investments	79,732
Receivables:	
Charge for services	1,583
Sales tax	483
Capital assets, net	<u>100,544</u>
<b>TOTAL ASSETS</b>	<u>200,031</u>
<b>LIABILITIES</b>	
Accounts and payroll taxes payable	<u>707</u>
<b>NET POSITION</b>	
Net investment in capital assets	100,544
Unrestricted	<u>98,780</u>
<b>TOTAL NET POSITION</b>	<u><u>\$199,324</u></u>

See accompanying notes and accountant's compilation report.

**Statement B****EAST COLUMBIA FIRE DISTRICT**  
Columbia, Louisiana**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>Expenses:</b>	
Public safety - fire protection	\$47,827
<b>Program revenue:</b>	
Charges for services	18,342
Net program revenue (expense)	<u>(29,485)</u>
<b>General revenue:</b>	
Sales tax	4,114
State fire insurance rebate	5,968
Interest earnings	4,509
Other	750
Total general revenue	<u>15,341</u>
<b>Change in net position</b>	(14,144)
<b>Net position - beginning</b>	<u>213,468</u>
<b>Net position - ending</b>	<u><u>\$199,324</u></u>

See accompanying notes and accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

BALANCE SHEET - GOVERNMENTAL FUND  
December 31, 2024

	GENERAL FUND
<b>ASSETS</b>	
Cash	\$17,689
Investments	79,732
Receivables:	
Sales tax	483
Charges for services	1,583
<b>TOTAL ASSETS</b>	<b>\$99,487</b>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities - accounts and payroll taxes payable	707
Fund balance - unassigned	98,780
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$99,487</b>
 <b>Reconciliation of the Balance Sheet of Governmental Fund To the Statement of Net Position:</b>	
Fund balance - unassigned - General Fund	\$98,780
Amount reported for net position of governmental activities in the Statement of Net Position (Statement A) is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund	100,544
Net position of governmental activities (Statement A)	<b>\$199,324</b>

See accompanying notes and accountant's compilation report.

**Statement D**

**EAST COLUMBIA FIRE DISTRICT**  
Columbia, Louisiana

**STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND**  
For the Year Ended December 31, 2024

	<u>GENERAL FUND</u>
<b>REVENUE</b>	
Sales tax	\$4,114
Intergovernmental revenue - state - fire insurance rebate	5,968
Charges for services	18,342
Interest earnings	4,509
Other	<u>750</u>
Total revenue	<u>33,683</u>
<b>EXPENDITURES</b>	
Public safety - fire protection:	
Current:	
Personal services and related benefits	3,799
Operating services	10,034
Materials and supplies	8,596
Capital outlay	<u>20,000</u>
Total expenditures	<u>42,429</u>
<b>NET CHANGE IN FUND BALANCE</b>	(8,746)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>107,526</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$98,780</u></u>

(Continued)

See accompanying notes and accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND (Contd.)  
For the Year Ended December 31, 2024

	<u>GENERAL FUND</u>
<b>Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balance of Governmental Fund to the Statement of Activities:</b>	
Net change in fund balance - General Fund	(\$8,746)
Amount reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.	<u>(5,398)</u>
Change in net position of governmental activities (Statement B)	<u><u>(\$14,144)</u></u>

(Concluded)

See accompanying notes and accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2024

**INTRODUCTION**

The East Columbia Fire District (the "District") was created by the Caldwell Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492. The District is governed by a five member board appointed by the police jury. Board members are paid \$10 for each board meeting they attend. The District is responsible for providing fire protection within the boundaries of the District. The District has one part-time employee.

GASB Statement No. 14, *The Reporting Entity* and No. 39, *Determining Whether Certain Organizations Are Component Units - an amendment of GASB Statement No. 14*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of these Statements, the District is considered a component unit of the Caldwell Parish. As a component unit, the accompanying financial statements may be included within the reporting of the primary government, either blended into those financial statements or separately reported as a discrete component unit.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District.

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

Separate financial statements are provided for governmental funds and proprietary funds. All individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements. The District has only one governmental fund.

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Notes to the Financial Statements

**B. Measurement Focus, Basis of Accounting, and  
Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. 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. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenue is considered to be available if it is 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.

Sales taxes, charges for services, and intergovernmental revenue associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following governmental fund:

**General Fund**

The General fund is the general operating fund of the District and accounts for all financial resources.

**C. Deposits and Investments**

Cash includes amounts in a noninterest-bearing demand deposit. State law limits the District's credit risk by restricting the District's investments to collateralized certificates of deposits, government-backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government-backed securities. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At December 31, 2024, the District's investments consist of a nonnegotiable certificate of deposit with an original maturity that exceeds 90 days that is reported in the accompanying financial statements at cost. The District's interest rate risk is limited by the investment of funds for no longer than one year.

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Notes to the Financial Statements

**D. Receivables**

The District receives a pro-rata share of a one-fourth of one percent parishwide (excluding the Town of Columbia) sales tax approved by the voters in Caldwell Parish on October 19, 1985 for fire protection in the parish. The sales tax is collected by the police jury and remitted to the District net of its pro-rata share of the cost of collection.

On November 5, 1996, the voters of the District approved a \$2 per meter service charge for fire protection on all water meters in the District. On April 2, 2018, and also on April 5, 2021, the board of commissioners of the District approved \$1 increases in the meter service charge bringing the total meter service charge to \$4. The service charge is collected by the East Columbia Water District and remitted to the District on a monthly basis.

Receivables are generally shown net of an allowance for uncollectible accounts. These statements contain no provision for uncollectible accounts. The District is of the opinion that such an allowance would be immaterial in relation to the financial statements taken as a whole.

**E. Capital Assets**

Capital assets, which consist of buildings, vehicles, and equipment are reported in the governmental activities column in the government-wide financial statements. All of the District's capital assets are capitalized at historical cost. The District maintains a threshold level of \$1,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

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

	<u>Estimated Lives</u>
Vehicles	15 years
Buildings and Equipment	10 - 25 years

**F. Net Position/Fund Balance**

For the government-wide statement of net position, net position is reported as restricted when constraints are placed on net asset use are either:

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Notes to the Financial Statements

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or
2. imposed by law through constitutional provisions or enabling legislation.

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which funds can be spent. Fund balance should be reported as restricted when constraints on the use of the funds meet the same criteria as restricted net position in the government-wide statement of net position as noted in the previous paragraph. Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the board of commissioners are reported as committed fund balance. Assigned fund balance are amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The board of commissioners is authorized to assign amounts to a specific purpose. Unassigned fund balance is the residual classification and represents fund balance that has not been restricted, committed, or assigned to a specific purpose.

At December 31, 2024, the District had only unassigned fund balance in the General Fund.

**G. 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 certain reported amounts of assets and liabilities, disclosures, and revenue, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budget Information**

The District uses the following budget practices:

A proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is formally adopted by the board of commissioners at the December board meeting each year. The budget is established and controlled by the board at the object level of expenditure.

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Notes to the Financial Statements

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Encumbrance accounting is not used by the District. All changes in the budget must be approved by the board of commissioners.

Budgeted amounts included in the accompanying financial statements are the original adopted budget amounts and all subsequent amendments. There were two budget amendments during the year.

**3. DEPOSITS IN FINANCIAL INSTITUTIONS**

At December 31, 2024, the District has cash and investments as follows:

Demand deposit	\$17,689
Certificate of deposit	<u>79,732</u>
Total	<u>\$97,421</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance (FDIC) or the pledge of securities owned by the fiscal agent bank. Cash and investments (bank balances) at December 31, 2024, are fully secured from risk by FDIC.

**4. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2024, is as follows:

	Balance at January 1, <u>2024</u>	<u>Increases</u>	<u>Decreases</u>	Balance at December 31, <u>2024</u>
Governmental activities:				
Capital assets being depreciated:				
Vehicles	\$80,000	\$20,000		\$100,000
Buildings and equipment	<u>259,248</u>			<u>259,248</u>
Total capital assets being depreciated	<u>339,248</u>	<u>20,000</u>	<u>NONE</u>	<u>359,248</u>
Less accumulated depreciation for:				
Vehicles	80,000	445		80,445
Buildings and equipment	<u>153,306</u>	<u>24,953</u>		<u>178,259</u>

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Notes to the Financial Statements

	Balance at January 1, <u>2024</u>	<u>Increases</u>	<u>Decreases</u>	Balance at December 31, <u>2024</u>
Total accumulated depreciation	<u>\$233,306</u>	<u>\$25,398</u>	<u>NONE</u>	<u>\$258,704</u>
Total assets being depreciated, net	<u>\$105,942</u>	<u>(\$5,398)</u>	<u>NONE</u>	<u>\$100,544</u>

Depreciation expense of \$25,398 for the year ended December 31, 2024 was charged to the public safety - fire protection governmental function.

**REQUIRED SUPPLEMENTAL INFORMATION**

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -  
GENERAL FUND

For the Year Ended December 31, 2024

	Budgeted .....Amounts.....		Actual Amounts (Budgetary Basis - GAAP)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUE</b>				
Sales tax	\$5,000	\$4,267	\$4,114	(\$153)
Intergovernmental revenue - state - fire insurance rebate	5,500	5,968	5,968	
Charges for services - fire fees	18,500	18,500	18,342	(158)
Interest earnings	400	4,500	4,509	9
Other		750	750	
Total revenue	<u>29,400</u>	<u>33,985</u>	<u>33,683</u>	<u>(302)</u>
<b>EXPENDITURES</b>				
Public safety - fire protection:				
Personal services and related benefits	3,830	3,830	3,799	31
Operating services	9,550	7,550	10,034	(2,484)
Materials and supplies	7,000	5,740	8,596	(2,856)
Capital outlay		20,000	20,000	
Total expenditures	<u>20,380</u>	<u>37,120</u>	<u>42,429</u>	<u>(5,309)</u>
<b>NET CHANGE IN FUND BALANCE</b>	9,020	(3,135)	(8,746)	(5,611)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>NONE</u>	<u>31,025</u>	<u>107,526</u>	<u>76,501</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$9,020</u>	<u>\$27,890</u>	<u>\$98,780</u>	<u>\$70,890</u>

There were two budget amendments during the year ended December 31, 2024.

See accountant's compilation report.

**OTHER SUPPLEMENTAL INFORMATION SCHEDULES**

See accountant's compilation report.

EAST COLUMBIA FIRE DISTRICT  
Columbia, Louisiana

OTHER SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended December 31, 2024

**COMPENSATION, REIMBURSEMENTS, BENEFITS, AND  
OTHER PAYMENTS TO AGENCY HEAD AND  
BOARD OF COMMISSIONERS**

The Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head and Board of Commissioners is presented in compliance with Louisiana Revised Statute 24:513 A (3) and House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the agency head and board of commissioners is included in personal services expenditures of the General Fund. The board members receive \$10 for each meeting they attend.

EAST COLUMBIA FIRE DISTRICT  
Columbia, LouisianaSCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND  
OTHER PAYMENTS TO AGENCY HEAD  
AND BOARD OF COMMISSIONERS  
For the Year Ended December 31, 2024**BOARD COMPENSATION**

Agency Head - Ricky Hart - President	\$110
Richard Copeland	70
Izora Cruse	120
Heath Dennison	30
Scott Gwin	<u>120</u>
Total	<u><u>\$450</u></u>