

FOREST FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Forest, Louisiana

Financial Statements
For the Year Ended December 31, 2024

FOREST FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Forest, Louisiana

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For the Year Ended December 31, 2024

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ACCOUNTANT'S COMPILATION REPORT

**Board of Directors
Forest Fire District
Forest, Louisiana**

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of **Forest Fire District** (the District), (a component unit of West Carroll Parish Police Jury), as of December 31, 2024, and the actual and 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. We 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. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule on page 7 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

**Board of Directors
Forest Fire District
Forest, Louisiana**

Management has omitted the Management 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 content.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer 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 our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Forest Fire District.

Woodard & Associates

(A Professional Accounting Corporation)
Monroe, Louisiana

June 30, 2025

BASIC FINANCIAL STATEMENTS

FOREST FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Forest, Louisiana

Governmental Fund-Balance Sheet (FFS) /
Governmental Activities-Statement of Net Position (GWFS)
December 31, 2024

	Balance Sheet			Statement of Net	
	Major Fund			Position	
	General Fund		Adjustments		Position
Assets					
Cash in Bank	\$ 113,404		\$ -		\$ 113,404
Cash equivalents	-		-		-
Receivables	14,497		-		14,497
Investments	395,312		-		395,312
Land	-		2,000		2,000
Capital assets, net of depreciation	-		42,668		42,668
Total assets	\$ 523,213		\$ 44,668		\$ 567,881
Liabilities					
	\$ -		\$ -		\$ -
Fund balance / net position					
Fund balance					
Unassigned	523,213				
Total fund balance	523,213		(523,213)		
Total liabilities and fund balance	\$ 523,213				
Net position					
Net investment in capital assets			44,668	\$	44,668
Unrestricted			523,213		523,213
Total net position			\$ 44,668	\$	567,881

See Accountant's Compilation Report

FOREST FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Forest, Louisiana

Reconciliation of the Governmental Fund-Balance Sheet (FFS)
to the Governmental Activities-Statement of Net Position (GWFS)
December 31, 2024

Fund Balance	\$ 523,213
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Amounts reported for governmental activities in the Statement of Net Position are different because:

The cost of capital assets purchased is reported as an expenditure in the Governmental Funds. The Statement of Net Position includes those capital assets among the assets of the District as a whole. The cost of those capital assets will be allocated over their estimated useful lives as depreciation expense as reported in the Statement of Activities.

Property and equipment	\$ 1,047,937	
Accumulated depreciation	<u>(1,003,269)</u>	<u>44,668</u>
Net Position		<u>\$ 567,881</u>

See Accountant's Compilation report

FOREST FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Forest, Louisiana

Governmental Fund-Statement of Revenues, Expenditures and Changes in Fund Balance (FFS)
Governmental Activities-Statement of Activities (GWFS)
For the Year Ended December 31, 2024

	Statement of Revenues, Expenditures and Changes in Fund Balance			Statement of Activities
	Major Fund			
	General Fund		Adjustments	Activities
Revenues				
General revenues				
Sales tax	\$ 96,146	\$ -		\$ 96,146
Insurance rebate	6,379	-		6,379
Other income	3,969	-		3,969
Interest income	17,318	-		17,318
	123,812	-		123,812
Expenditures / expenses				
Current				
Public Safety				
Administration fees	2,603	-		2,603
Insurance	15,333	-		15,333
Hydrant testing	1,445	-		1,445
Truck & equipment repairs	23,589	-		23,589
Equipment repairs	1,684	-		1,684
Building repairs	1,872	-		1,872
Depreciation		2,844		2,844
Utilities	6,347	-		6,347
Mowing	1,560	-		1,560
Office	3,150	-		3,150
Supplies	46,266	-		46,266
Equipment	3,948	-		3,948
Fuel	998	-		998
Training	5,455	-		5,455
Total Public Safety	114,249	2,844		117,093
Total expenditures / expenses	114,249	2,844		117,093
Excess (deficiency) of revenues over expenditures / expenses	9,563	(2,844)		6,719
Fund balance/Net position at beginning of year	513,650	47,512		561,162
Fund balance/Net position at end of year	\$ 523,213	\$ 44,668		\$ 567,881

See Accountant's Compilation Report

FOREST FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Forest, Louisiana

**Reconciliation of the Governmental Fund-Statement of Revenues, Expenditures
and Changes in Fund Balance (FFS) to Governmental Activities -
Statement of Activities (GWFS)**

For the Year Ended December 31, 2024

Change in fund balance	\$ 9,563
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in the Governmental Funds as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense.

Depreciation	\$ <u>(2,844)</u>	<u>(2,844)</u>
Change in net position		<u>\$ 6,719</u>

See Accountant's Compilation report

Required Supplementary Information

FOREST FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Forest, Louisiana

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Governmental Fund-General Fund
For the Year Ended December 31, 2024

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Budgetary fund balance, beginning of year	\$ 513,650	\$ 513,650	\$ -
Resources			
General revenues			
Sales tax	90,000	96,146	6,146
Insurance rebate	5,000	6,379	1,379
Other income	2,000	3,969	1,969
Interest income	1,000	17,318	16,318
Total resources	<u>98,000</u>	<u>123,812</u>	<u>25,812</u>
Charges to appropriations			
Current			
Public Safety			
Administration fees	6,500	2,603	3,897
Insurance	18,000	15,333	2,667
Hydrant testing	3,000	1,445	1,555
Truck & equipment repairs	8,000	23,589	(15,589)
Building repairs	500	1,872	(1,372)
Utilities	3,000	6,347	(3,347)
Mowing	1,000	1,560	(560)
Office	1,000	3,150	(2,150)
Supplies	3,000	46,266	(43,266)
Equipment	-	3,948	(3,948)
Fuel	1,000	998	2
Training	2,000	5,455	(3,455)
Total Public Safety	<u>47,000</u>	<u>114,249</u>	<u>(67,249)</u>
Excess (deficiency) of revenues over expenditures	<u>51,000</u>	<u>9,563</u>	<u>41,437</u>
Fund balance at end of year	<u>\$ 564,650</u>	<u>\$ 523,213</u>	<u>\$ 41,437</u>

See Accountant's Compilation report

Supplementary Information

FOREST FIRE DISTRICT
(A Component Unit of West Carroll Police Jury)
Forest, Louisiana

Schedule of Compensation, Benefits and Other Payments
to Chief Executive Officer
For the Year Ended December 31, 2024

President:
RL Fraizer (January 1, 2023 - December 31, 2024)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits	-
Other payments	-
	<u>\$ -</u>

Please note that this is a volunteer fire department. No compensation of any kind is paid to any agency head, chief executive, board member, or any other members employed by the organization.

See Accountant's Compilation report

FOREST FIRE DISTRICT
(A Component of West Carroll Police Jury)
Forest, Louisiana

Schedule of Findings
For the year ended December 31, 2024

2024-001 Internal Controls

Criteria or Specific Requirement

The Committee of Sponsoring Organizations of the Treadway Commission Report (COSO) requires that internal controls be designed and operating to allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. Internal controls should be designed to require adequate segregation of duties over accounting functions.

Conditions Found

All accounting functions are managed by one individual who is the entire staff of the District.

Cause

Internal controls were not adequately designed and operating regarding the segregation of duties of accounting functions. One person handles all accounting duties.

Effect

The District's internal control environment could be weakened thus increasing the risk of a material misstatement in the financial statements, as well as the susceptibility to potential fraud.

Recommendations to Prevent Future Occurrences

The District should hire more employees and redistribute duties.

Management's Response

This would be impractical and cannot be remedied due to lack of funds.

2024-002 Local Government Budget Act

Criteria or Specific Requirement

FOREST FIRE DISTRICT
(A Component of West Carroll Police Jury)

Forest, Louisiana

Schedule of Findings

For the year ended December 31, 2024

According to the Louisiana Local Government Budget Act (R.S. 39:1301-1315), each political subdivision must prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund.

Conditions Found

Noncompliance with the Local Government Budget act that specifies the budget be approved at least 15 days prior to the fiscal year. Additionally, actual expenses exceeded budgeted expenses by more than five percent.

Cause

The District did not approve the budget prior to the fiscal year. Upon cashing out a certificate of deposit, the funds were used for supplies, increasing the actual expenditures above budget. The budget was revised but never approved.

Effect

Noncompliance with Louisiana Revised Statutes.

Recommendations to Prevent Future Occurrences

The District should conduct meetings on a regular basis and improve board oversight throughout the year.

Management's Response

The board has made note of this and will have a budget approved on time going forward and will amend the budget when necessary.

FOREST FIRE DISTRICT
(A Component of West Carroll Police Jury)
Forest, Louisiana

Status of Prior Year Findings
For the year ended December 31, 2024

The following is a summary of the status of prior year findings included with the Woodard & Associates (APAC) compilation report dated June 30, 2023, covering the compilation engagement of the financial statements of the Forest Fire District (The District) as of and for the year ended December 31, 2023.

2023-001 Internal Controls

Criteria or Specific Requirement

The Committee of Sponsoring Organizations of the Treadway Commission Report (COSO) requires that internal controls be designed and operating to allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. Internal controls should be designed to require adequate segregation of duties over accounting functions.

Conditions Found

All accounting functions are managed by one individual who is the entire staff of the District.

Status

Implementation would be impractical and cannot be remedied due to lack of funds. Refer to finding 2023-001.

2023-002 Local Government Budget Act

Criteria or Specific Requirement

According to the Louisiana Local Government Budget Act (R.S. 39:1301-1315), each political subdivision must prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund.

Conditions Found

Noncompliance with the Local Government Budget act that specifies the budget be approved at least 15 days prior to the fiscal year. Additionally, actual expenses exceeded budgeted expenses by more than five percent.

Status

The District did not adopt a budget for the 2024 fiscal year in a timely manner.