

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Annual Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
December 31, 2024

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Crowville, Louisiana

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CROWVILLE FIRE DISTRICT
Crowville, Louisiana
Contents, December 31, 2024

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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Accountant's Compilation Report

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Crowville Fire District, a component unit of the Franklin Parish Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Crowville Fire 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 AICPA. 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. Accordingly, I 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 information, as listed in the table of contents, be presented to supplement the basic financial statements. Such 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 a appropriate operational, economic, or historical context. This information is the representation of management. This information was subject to my compilation agreement, however, I have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

The schedule of compensation, benefits, and other payments to agency head on page 26 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and, accordingly do not express an opinion or provide any assurance on such supplementary information.

Management has omitted 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.



West Monroe, Louisiana
June 24, 2025

BASIC FINANCIAL STATEMENTS

Statement A**CROWVILLE FIRE DISTRICT**
Crowville, Louisiana**STATEMENT OF NET POSITION**
December 31, 2024**ASSETS**

Cash and cash equivalents	\$122,831
Receivables	98,612
Capital assets (net of accumulated depreciation)	<u>573,205</u>
TOTAL ASSETS	<u>\$794,648</u>

LIABILITIES

Accounts payable	7,889
Long term liabilities (leases)	
Due within one year	32,574
Due in more than one year	<u>34,471</u>
TOTAL LIABILITIES	<u>74,934</u>

NET POSITION

Invested in capital assets, net of related debt	506,160
Unrestricted	<u>213,554</u>
TOTAL NET POSITION	<u>\$719,714</u>

See accompanying notes and accountant's compilation report.

Statement B**CROWVILLE FIRE DISTRICT**
Crowville, Louisiana**STATEMENT OF ACTIVITIES**
December 31, 2024

Public safety:	
Operating services	\$47,581
Materials and supplies	3,095
Travel	8,977
Depreciation expense	44,489
Interest expense	2,228
Total Program Expenses	<u>106,370</u>
General revenues:	
Taxes - ad valorem	92,326
2% fire insurance rebate	17,711
Interest earned	1,118
Total General Revenues	<u>111,155</u>
Change in Net Assets	4,785
Net Position - Beginning of year	<u>714,929</u>
Net Position - End of year	<u>\$719,714</u>

See accompanying notes and accountant's compilation report.

Statement C

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
GOVERNMENTAL FUND

Balance Sheet, December 31, 2024

ASSETS

Cash and cash equivalents	\$122,831
Accounts receivable	<u>98,612</u>
TOTAL ASSETS	<u><u>\$221,443</u></u>

LIABILITIES AND FUND BALANCE

Liabilities -	
Accounts payable	\$7,889
Fund balance - unassigned	<u>213,554</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$221,443</u></u>

See accompanying notes and accountant's compilation report.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Reconciliation of Governmental Fund
Balance Sheet to the Statement of Net Position

For the Year Ended December 31, 2024

Total Fund Balances at December 31, 2024 - Governmental Fund (Statement C)		\$213,554
Cost of capital assets at December 31, 2024	\$1,411,419	
Less: Accumulated depreciation as of December 31, 2024	<u>(838,214)</u>	573,205
Capital lease payable		<u>(67,045)</u>
Net Position at December 31, 2024 (Statement A)		<u><u>\$719,714</u></u>

Statement D

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 2024

REVENUES

Ad valorem taxes	\$92,326
Intergovernmental revenues-	
Fire insurance rebate	17,711
Use of money and property	<u>1,118</u>
Total revenues	<u>111,155</u>

EXPENDITURES

Public safety:

Current:

Operating services	47,581
Materials and supplies	3,095
Travel and other charges	8,977
Debt service	36,478
Capital outlay	<u>240,000</u>
Total expenditures	<u>336,131</u>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES (224,976)

FUND BALANCE AT BEGINNING OF YEAR 438,530

FUND BALANCE AT END OF YEAR \$213,554

See accompanying notes and accountant's compilation report.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Reconciliation of Governmental Fund
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2024

Total net change in fund balance - governmental fund (Statement D)	(\$224,976)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period.	195,511
The payments on leases are treated in governmental activities as other financing sources and uses, whereas those transactions are not reported in the government wide statement of activities but are carried to the statement of net position.	<u>34,250</u>
Change in net position of governmental activities (Statement B)	<u><u>\$4,785</u></u>

See accompanying notes and accountant's compilation report.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Crowville Fire District was created by the Franklin Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492, on November 3, 1987, by ordinance number 3321. The district is governed by a five member board appointed by the police jury. Board members serve without compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

The accompanying financial statements of the Crowville Fire District have been prepared in conformity with U.S. 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. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Franklin Parish Police Jury is the financial reporting entity for Franklin 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.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Franklin Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

CROWVILLE FIRE DISTRICT

Crowville, Louisiana

Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. 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 created the district, appoints certain commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the Franklin 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 information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Franklin Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The district's basic financial statements include both government-wide (reporting the district as a whole) and fund financial statements (reporting the district's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the district are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the district.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The district first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets 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*.

CROWVILLE FIRE DISTRICT

Crowville, Louisiana

Notes to the Financial Statements (Continued)

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the district's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the district's general revenues.

Allocation of Indirect Expenses - The district reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the district are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the district. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The district's current operations require the use of only governmental funds. The governmental fund type used by the district is described as follows:

Governmental Fund Type

General Fund - The General Fund is the principal fund of the district and is used to account for the operations of the district's office. The various fees and charges due to the district's office are accounted for in this fund. General operating expenditures are paid from this fund.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
Notes to the Financial Statements (Continued)

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

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

2. Modified Accrual:

The governmental fund financial statements are presented on the modified accrual basis of accounting. 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 balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds use the modified accrual basis of accounting. Under 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 district considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

CROWVILLE FIRE DISTRICT

Crowville, Louisiana

Notes to the Financial Statements (Continued)

Revenues

Ad valorem taxes are budgeted in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year. A new tax was passed for the 2024 tax roll.

Other intergovernmental revenues are recorded when the district is entitled to the funds.

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes and other intergovernmental revenues have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2024, the district has cash and cash equivalents (book balances) totaling \$122,831.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually

CROWVILLE FIRE DISTRICT

Crowville, Louisiana

Notes to the Financial Statements (Continued)

acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the fire district that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the fire district's name.

Cash and cash equivalents (bank balances) of \$123,357 at December 31, 2024, are fully secured by federal deposit insurance and pledged securities.

F. 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 market value at the date of donation. The fire district maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the fire district, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	10 - 30 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 20 years
Equipment	5 - 20 years

G. RISK MANAGEMENT

The fire district is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and injuries to employees. To handle such risk of loss, the police jury maintains coverage on the fire district. The policy covers general liability, property, employee liability, and public officials liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2024.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
Notes to the Financial Statements (Continued)

H. EQUITY CLASSIFICATIONS

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

- a. Net investment in capital assets - 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 borrowing 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 "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. The Crowville Fire District adopted GASB Statement 54 for the year ended December 31, 2024. As such, fund balances of the governmental funds are classified as follows:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the Crowville Fire District's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Crowville Fire District's highest level of decision-making authority.

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

CROWVILLE FIRE DISTRICT

Crowville, Louisiana

Notes to the Financial Statements (Continued)

The General Fund has an unassigned fund balance of \$213,554. If applicable, the agency would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The District considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

I. ESTIMATES

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

2. LEVIED TAXES

The district levied a millage of 4.01 for ad valorem taxes for 2024.

The district is authorized to levy a maximum tax of 4.01 mills on property within the boundaries of the district for maintenance and operation of the district. The tax was passed for 2013 and will expire with the 2024 tax roll. The district had election to renew the tax for another 10 years. It will expire with the 2032 tax roll.

The difference between authorized and levied millage is the result of reassessments of taxable property in the parish, as required by Article VII, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2024 assessed valuation.

	2024 Assessed Valuation	Per cent of Total Assessed Valuation
Tennessee Gas Pipeline Company	\$13,247	8.46 %
Regency Intrastate	9,696	6.19 %
Perryville Gas Storage, LLC	7,784	4.97 %
Entergy Louisiana, LLC	6,989	4.46 %
American Midstream, Inc.	3,121	1.99 %
Columbia Gulf Transmission	3,050	1.95 %
Winnsboro State Bank	2,498	1.60 %
ANR Pipeline Company	2,448	1.56 %

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
Notes to the Financial Statements (Continued)

	2024 Assessed Valuation	Per cent of Total Assessed Valuation
Total	<u>\$53,561</u>	<u>34.21%</u>

3. CHANGES IN CAPITAL ASSETS

The following presents the changes in capital assets for the year ended December 31, 2024:

	Balance at January 1,	Additions	Deletions	Balance at December 31,
Assets under lease	NONE	\$341,295		\$341,295
Buildings	\$297,800			297,800
Improvements	17,590			17,590
Machinery and equipment	265,154			265,154
Vehicles	489,580			489,580
Total	<u>\$1,070,124</u>	<u>NONE</u>	<u>NONE</u>	<u>\$1,411,419</u>
Depreciation on capital assets	<u>(\$793,725)</u>	<u>(\$44,489)</u>		<u>(\$838,214)</u>
Net capital assets	<u>\$276,399</u>	<u>(\$44,489)</u>	<u>NONE</u>	<u>\$573,205</u>

Depreciation expense of \$44,489 was charged to the public safety function.

4. CAPITAL LEASES

The fire district records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 2024, the fire district has one capital lease outstanding. The lease in effect is for a new fire truck. It has an original recorded amount of \$341,295.

The annual requirements to amortize all outstanding lease debt at December 31, 2024, including interest of \$5,911 is as follows:

Year	Total Payment	Interest	Principal
2025	\$36,478	(\$3,904)	\$32,574
2026	36,478	(2,007)	34,471
Present value of net minimum	<u>\$72,956</u>	<u>(\$5,911)</u>	<u>\$67,045</u>

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
Notes to the Financial Statements (Continued)

5. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 2024, nor is it aware of any unasserted claims.

6. COOPERATIVE AGREEMENT

The district has entered into a cooperative agreement with The Crowville Volunteer Fire Department for operation of the district. Under the agreement, the volunteer fire department is authorized to use any and all property and equipment of the district for fire fighting. The volunteer fire department is responsible for recruiting, training and equipping volunteer fire fighters. Further, the volunteer fire department is responsible for compliance with all applicable laws and regulations and for the upkeep of property and equipment. The Crowville Fire District retains the right to make any additions, expansions, or modifications to its property which it deems advisable. Further, the district is responsible for any insurance required or deemed advisable. Additionally, the district has the right to use the property at any time and in any manner that does not interfere with its use by the volunteer fire department in carrying out its responsibilities.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2024

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes - ad valorem	\$94,000	\$94,877	\$92,326	(\$2,551)
Intergovernmental revenues -				
Fire insurance rebate	17,500	17,711	17,711	
Use of money and property	300	342	1,118	776
Total revenues	<u>111,800</u>	<u>112,930</u>	<u>111,155</u>	<u>(1,775)</u>
EXPENDITURES				
Current:				
Public safety:				
Operating services	46,680	47,282	47,581	(299)
Materials and supplies	5,500	2,500	3,095	(595)
Travel and other charges	10,000	8,800	8,977	(177)
Debt service			36,478	(36,478)
Capital outlay	300,000	276,500	240,000	36,500
Total expenditures	<u>362,180</u>	<u>335,082</u>	<u>336,131</u>	<u>(1,049)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(250,380)	(222,152)	(224,976)	(2,824)
FUND BALANCE AT BEGINNING OF YEAR	<u>299,630</u>	<u>302,289</u>	<u>438,530</u>	<u>136,241</u>
FUND BALANCE AT END OF YEAR	<u>\$49,250</u>	<u>\$80,137</u>	<u>\$213,554</u>	<u>\$133,417</u>

See accompanying note to budgetary comparison schedule.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district and amended during the year, as necessary. The budget is established and controlled by the board of commissioners at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts. There was one budget amendment for the year ended December 31, 2024.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2024

COMPENSATION PAID COMMISSIONERS

The schedule of compensation paid to commissioners is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The commissioners do not receive compensation for meetings.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Schedule of Compensation Paid Commissioners
For the Year Ended December 31, 2024

Josh Donnell	NONE
Candace Spicer	NONE
Jeremy Ledet	NONE
Shelton Kavalir	NONE
Rocky Williams	<u>NONE</u>
Total	<u><u>NONE</u></u>

Board members do not receive any compensation.

CROWVILLE FIRE DISTRICT
Crowville, LouisianaSchedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2024

JOSH DONNELL, BOARD PRESIDENT

PURPOSE	AMOUNT
Volunteer fireman reimbursement	NONE