EAST COLUMBIA FIRE DISTRICT
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Financial Statements
For the Year Ended December 31, 2025

EAST COLUMBIA FIRE DISTRICT
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

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For the Year Ended December 31, 2025

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Keeping you on course!

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 the major fund of **East Columbia Fire District** (the District), (A Component Unit of Caldwell 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, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule on page 14 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 historic 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.

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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Board of Commissioners
East Columbia Fire District
Columbia, Louisiana

Supplementary Information

The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head and Board of Commissioners is presented for purposes of additional analysis 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 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 East Columbia Fire District for the year ended December 31, 2025.

Woodard & Associates

(A Professional Accounting Corporation)
Monroe, Louisiana

June 29, 2026

BASIC FINANCIAL STATEMENTS

EAST COLUMBIA FIRE DISTRICT
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Governmental Fund-Balance Sheet (FFS) /
Governmental Activities-Statement of Net Position (GWFS)
December 31, 2025

	Balance Sheet Major Fund General Fund	Adjustments	Statement of Net Position
Assets			
Cash	$ 19,206	$ -	$ 19,206
Investments	81,584	-	81,584
Receivables	2,016	-	2,016
Capital assets, net of depreciation	-	99,821	99,821
Total assets	$ 102,806	$ 99,821	$ 202,627
Liabilities			
Accounts and payroll taxes payable	$ 607	$ -	$ 607
Total liabilities	607	-	607
Fund balance / net position			
Fund balance			
Unassigned	102,199		
Total fund balance	102,199	(102,199)	
Total liabilites and fund balance	$ 102,806		
Net position			
Net investment in capital assets		99,821	99,821
Unrestricted		102,199	102,199
Total net position		$ 99,821	$ 202,020

See Accountant's Compilation Report

EAST COLUMBIA FIRE DISTRICT
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Reconciliation of the Governmental Fund-Balance Sheet (FFS)
to the Governmental Activities-Statement of Net Position (GWFS)
December 31, 2025

Fund Balance		$ 102,199

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	$ 387,650	
Accumulated depreciation	(287,829)	99,821
Net Position		$ 202,020

See Accountant's Compilation Report

EAST COLUMBIA FIRE DISTRICT

(A Component Unit of Caldwell Parish Police Jury)

Columbia, 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, 2025

	Revenues, Expenditures and Changes in Fund Balance Major Fund General Fund	Adjustments	Statement of Activities
Revenues			
General revenues			
Donations	$ 28,652	$ -	$ 28,652
Charges for services	18,511	-	18,511
State insurance rebate	6,161	-	6,161
Sales tax	5,439	-	5,439
Interest income	1,852	-	1,852
Other income	850	-	850
Total revenues	61,465	-	61,465
Expenditures / expenses			
Public Safety			
Depreciation	-	29,126	29,126
Capital outlays	28,403	(28,403)	-
Repairs & maintenance	15,935	-	15,935
Materials & supplies	4,922	-	4,922
Secretary salary	3,000	-	3,000
Utilities	2,175	-	2,175
Office expense	1,410		1,410
Accounting	791	-	791
Membership dues	650	-	650
Board member per diem	530	-	530
Payroll tax expense	230	-	230
Total Public Safety	58,046	723	58,769
Total expenditures / expenses	58,046	723	58,769
Excess (deficiency) of revenues over expenditures	3,419	(723)	2,696
Fund balance / net position at beginning of year	98,780	100,544	199,324
Fund balance / net position at end of year	$ 102,199	$ 99,821	$ 202,020

See Accountant's Compilation Report

EAST COLUMBIA FIRE DISTRICT
(A Component Unit of Caldwell Parish Police Jury)
Columbia, 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, 2025

Change in fund balance		$ 3,419
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.		
Capital outlays	$ 28,403	
Depreciation	(29,126)	(723)
Change in net position		$ 2,696

See Accountant's Compilation Report

EAST COLUMBIA FIRE DISTRICT
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2025

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 GASE 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 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.

Note 1 - Summary of Significant Accounting Policies

A. Financial Statements

The financial statements report on all 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. General revenue includes charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items are properly included among reported as general revenue.

B. Basis of Accounting and Presentation

The 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 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 for the current period. For this purpose, revenue is available if it is collected within 60 days of the end of the current fiscal period. Expenditure generally is recorded when 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 funds:

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

C. Cash 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. The District's interest rate risk is limited by the investment of funds for no longer than one year.

D. Receivables

The District receives a pro-rata share of a one-fourth of one percent parish wide (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 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 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.

	Years
Vehicles	15
Buildings and Equipment	10-25

F. Net Position

For the statements of net position is reported as restricted when constraints placed on net asset use are either:

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 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 balances 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.

On December 31, 2025, 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.

Note 2 - Stewardship and Compliance

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.

Appropriations lapse at year-end and must be reappropriated for the following year to be extended. 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.

Note 3 – Cash and Investments

The custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. Louisiana Revised Statute 39:1225 mandates governments to insure their cash balances from loss against custodial credit risk. At December 31, 2025, the District had both book and bank balances of $19,206 and had an investment balance of $81,584. All funds held in the bank account are secured by Federal Depository Insurance Coverage (FDIC), and accordingly, the District had no custodial credit risk related to its cash deposits on December 31, 2025.

EAST COLUMBIA FIRE DISTRICT
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2025

Note 4 - Capital Assets

The changes in capital assets during the year were as follows:

	Balance 12/31/2024	Additions/ Transfers In	Deductions/ Transfers Out	Balance 12/31/2024
Capital assets being depreciated				
Buildings & Equipment	$ 259,247	$ 28,403	$ -	$ 287,650
Vehicles	100,000		-	100,000
Total capital assets being depreciated	359,247	28,403		387,650
Less: Accumulated depreciation & amortization	(258,702)	29,127		(287,829)
Capital assets, net	$ 100,545	$ 724	$ -	$ 99,821

Depreciation expense of $29,127 for the year ended December 31, 2025, was charged to the public safety-fire protection governmental functions.

Note 5 - Subsequent Events

Management has evaluated subsequent events through June 29, 2026, the date on which the financial statements were available to be issued and determined that there were no events that occurred subsequent to the reporting period that are required to be disclosed.

REQUIRED SUPPLEMENTARY INFORMATION

EAST COLUMBIA FIRE DISTRICT
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual

Governmental Fund-General Fund
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
General revenues				
Sales tax	$ 4,200	$ 4,267	$ 5,439	$ 1,172
State fire insurance tax rebate	5,500	5,968	6,161	193
Interest income	2,000	4,500	1,852	(2,648)
Donations	-	750	28,652	27,902
Fire fees	18,000	18,500	18,511	11
Other income	-	-	850	850
Total revenue	29,700	33,985	61,465	27,480
Expenditures				
Public Safety				
Salaries & payroll taxes	3,230	3,230	3,230	-
Board member per diem	600	600	530	70
Accounting	795	795	791	4
Membership dues	700	700	650	50
Office expense	1,100	1,055	1,410	(355)
Repairs & maintenance	5,000	5,225	15,935	(10,710)
Materials & supplies	7,000	8,600	4,922	3,678
Utilities	2,200	2,500	2,175	325
Capital outlays	-	20,000	28,403	(8,403)
Total Public Safety	20,625	42,705	58,046	(15,341)
Total expenditures	20,625	42,705	58,046	(15,341)
Excess (deficiency) of revenues over expenditures	9,075	(8,720)	3,419	12,139
Budgetary fund balance, beginning of year	17,689	17,689	98,780	70,890
Fund balance at end of year	$ 26,764	$ 8,969	$ 102,199	$ 83,029

See Accountant's Compilation report

SUPPLEMENTARY INFORMATION

EAST COLUMBIA FIRE DISTRICT
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head and Board of Commissioners
For the Year Ended December 31, 2025

Board Compensation		**Amount**
Agency Head - Ricky Hart - President	$	110
Chief - Shelby Cruse		110
Richard Copeland		70
Izora Cruse		110
Heath Dennison		20
Scott Gwin		110
Total	$	530

See Accountant's Compilation Report

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

2025-001 Local Government Budget Act

Criteria or Specific Requirement

The Louisiana Local Government Budget Act (R.S. 39:1301-1315) requires each political subdivision to prepare a comprehensive budget and approve such budget prior to the beginning of the fiscal year. In addition, the entity is required to revise the budget in the event of a negative variance in excess of 5%.

Conditions Found

The District's total expenditures exceeded the revised budget for the year ended December 31, 2025, by $15,341 or 36%.

Cause

Internal controls were not adequately designed and operating regarding compliance with the Louisiana Local Government Budget Act.

Effect

The District was not in compliance with state law.

Recommendations to Prevent Future Occurrences

We recommend that the District create a set schedule of board meetings that are readily available to board members and staff alongside a "set-in-stone" annually scheduled meeting to assess and vote on financials and budgets.

Management's Response

Our small all-volunteer fire district works hard to maintain compliance with the law. We have discussed the laws and budget preparation in-depth with the CPA and expect this issue to be resolved moving forward.

EAST COLUMBIA FIRE DISTRICT
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Summary Status of Prior Year Findings
For the Year Ended December 31, 2024

There were no findings included with the M. Carleen Dumas, CPA report dated March 31, 2025, covering the compilation engagement of the financial statements of the **East Columbia Fire District** (the District) as of and for the year ended December 31, 2024.