

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana

Financial Report
For the Year Ended July 31, 2025

Royce T. Scimemi, CPA, APAC
Oberlin, LA 70655

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana**

Financial Report for the Year Ended July 31, 2025

CONTENTS

	<u>Page No.</u>
Accountant's Compilation Report	1-2
Basic Financial Statements	
Government-Wide Financial Statements (GWFS)	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements (FFS)	
Balance Sheet – Governmental Fund	8
Reconciliation of Governmental Fund Balance Sheet to Statement of Net Position	9
Statement of Revenues, Expenditures, and Change in Fund Balance - Governmental Fund	10
Reconciliation of Governmental Fund Statement of Revenues, Expenditures and Change in Fund Balance to Statement of Activities	11
Required Supplementary Information	
General Fund: Budgetary Comparison Schedule	13
Supplementary Information	
Schedule of Compensation Paid to Board Members	15
Schedule of Compensation, Benefits and Other Payments to Chief Executive Officer	16

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ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Allen Parish Ward 3 Fire Protection District No. 2
Reeves, LA 70658

January 31, 2026

Management is responsible for the accompanying financial statements of the governmental activities and the only fund of the Allen Parish Ward 3 Fire Protection District No. 2 (the "District"), a component unit of the Allen Parish Police Jury, as of and for the year ended July 31, 2025, 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. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

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 and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the general fund budgetary comparison schedule on page 13 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. Such information is the representation 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.

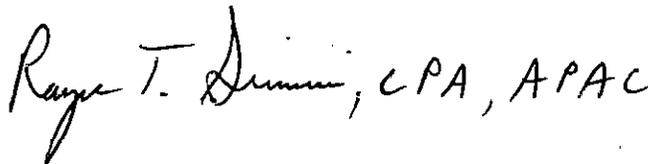
Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required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

Supplementary Information

The schedule of compensation paid to board members and the schedule of compensation, benefits, and other payments to chief executive officer on pages 15 and 16 is presented for purposes of additional analysis and are not a required part of the basic financial statements. This supplementary information is the representation of management. This information was subject to our compilation engagement, but we have not audited or reviewed this 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 the District.

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large initial 'R'.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana

Statement of Net Position
July 31, 2025

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash – operating	\$461,506
Cash – savings	106,440
Due from other governments	10,158
Capital assets, net	<u>259,778</u>
TOTAL ASSETS	<u>837,882</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	---
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>---</u>
 LIABILITIES	
Accounts payable	<u>2,029</u>
TOTAL LIABILITIES	<u>2,029</u>
 DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred outflows	---
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>---</u>
 NET POSITION	
Invested in capital assets, net of related debt	259,778
Unrestricted	<u>576,075</u>
TOTAL NET POSITION	<u>\$835,853</u>

See Accountant's Compilation Report.

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana

Statement of Activities
For the Year Ended July 31, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Fund Balance Primary Government
Primary Government		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
Fire protection	\$114,318	\$ --	\$ --	\$ --	\$ (114,318)
<i>Total Governmental Activities</i>	<u>\$114,318</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>(114,318)</u>
		General Revenues:			
					132,896
					10,158
					1,271
					<u>1,390</u>
					<u>145,715</u>
					31,397
					<u>804,456</u>
					<u>\$ 835,853</u>

See Accountant's Compilation Report.

FUND FINANCIAL STATEMENTS (FFS)

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana

MAJOR FUND DESCRIPTIONS

General Fund

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

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana

Balance Sheet – Governmental Fund
July 31, 2025

	<u>General Fund</u>
ASSETS	
Cash – operating	\$461,506
Cash – savings	106,440
Due from other governments	<u>10,158</u>
TOTAL ASSETS	578,104
 DEFERRED OUTFLOWS OF RESOURCES	 <u>-</u>
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 <u>578,104</u>
 LIABILITIES	
Accounts payable	<u>2,029</u>
TOTAL LIABILITIES	2,029
 DEFERRED INFLOWS OF RESOURCES	 <u>-</u>
 FUND EQUITY	
Fund balance	
Unassigned	<u>576,075</u>
TOTAL FUND BALANCE	<u>576,075</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND EQUITY	 <u>\$578,104</u>

See Accountant's Compilation Report.

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana

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

Total Fund Balance – Governmental Fund \$576,075

Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed as capital outlays when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

259,778

Total Net Position – Governmental Activities

\$835,853

See Accountant's Compilation Report.

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana

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

	General Fund
REVENUES	
Ad valorem taxes, net	\$ 132,896
Intergovernmental revenue	10,158
Interest income	1,271
Miscellaneous income	<u>1,390</u>
TOTAL REVENUES	145,715
EXPENDITURES	
Current:	
Advertising	775
Board member per diem	875
Bookkeeping fees	2,100
Firefighter compensation	1,945
Fuel and mileage	1,657
Insurance	20,454
Legal and professional	2,890
Repairs and maintenance	16,811
Office supplies	522
Promotion	1,379
Training	1,841
Utilities and telephone	14,330
Capital outlay	<u>10,290</u>
TOTAL EXPENDITURES	<u>75,869</u>
Change in Fund Balance	69,846
FUND BALANCE – BEGINNING	<u>506,229</u>
FUND BALANCE – ENDING	<u>\$ 576,075</u>

See Accountant's Compilation Report.

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana

**Reconciliation of Governmental Fund Statement of Revenues, Expenditures, and
Change in Fund Balance to Statement of Activities
For the Year Ended July 31, 2025**

Total Net Change in Fund Balance – Governmental Fund	\$69,846
Fixed assets are expensed as capital outlays in the governmental fund financial statements, but capitalized in the Statement of Net Position	10,290
Depreciation expense is reflected in the government-wide financial statements, but not deducted in the governmental fund statements.	<u>(48,739)</u>
Change in Net Position – Governmental Activities	<u>\$31,397</u>

See Accountant's Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended July 31, 2025

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES				
Ad valorem taxes, net	\$129,000	\$129,000	\$132,896	\$ 3,904
Intergovernmental revenue	12,000	12,000	10,158	(1,842)
Interest income	615	615	1,271	648
Miscellaneous income	<u>300</u>	<u>300</u>	<u>1,390</u>	<u>1,090</u>
TOTAL REVENUES	141,915	141,915	145,715	3,800
EXPENDITURES				
Current:				
Advertising	750	750	775	(25)
Board member per diem	1,500	1,500	875	625
Bookkeeping fees	2,100	2,100	2,100	-
Firefighter compensation	3,000	3,000	1,945	1,055
Fuel and mileage	4,500	4,500	1,657	2,843
Insurance	29,000	29,000	20,454	8,546
Legal and professional	2,900	2,900	2,890	10
Repairs and maintenance	27,000	27,000	16,811	10,189
Office supplies	500	500	522	(22)
Promotion	1,800	1,800	1,379	421
Training	2,200	2,200	1,841	359
Utilities and telephone	14,240	14,240	14,330	(90)
Capital outlay	<u>33,800</u>	<u>33,800</u>	<u>10,290</u>	<u>23,510</u>
TOTAL EXPENDITURES	<u>123,290</u>	<u>123,290</u>	<u>75,869</u>	<u>47,421</u>
Change in fund balance	18,625	18,625	69,846	51,221
FUND BALANCE – BEGINNING	<u>506,229</u>	<u>506,229</u>	<u>506,229</u>	<u>-</u>
FUND BALANCE – ENDING	<u>\$524,854</u>	<u>\$524,854</u>	<u>\$576,075</u>	<u>\$51,221</u>

See Accountant's Compilation Report.

SUPPLEMENTARY INFORMATION

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana

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

Amy Elam	\$ -
Glen Bruce	50
Al Ritter	275
Elam Fontenot	50
Paula Lee	275
Luther Miller	50
Rusty Reeves	<u>175</u>
Total Compensation Paid to Board Members	\$ <u>875</u>

See Accountant's Compilation Report.

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
Reeves, Louisiana

Schedule of Compensation, Benefits and Other Payments to
Chief Executive Officer
For the Year Ended July 31, 2025

Chief Executive Officer: Amy Elam, President of the Board

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -0-
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-

See Accountant's Compilation Report.