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

Financial Statements
For the Year Ended December 31, 2025

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

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For the Year Ended December 31, 2025

WOODARD & ASSOCIATES APAC

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Keeping you on course!

ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Forest Fire District
Forest, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of **Forest Fire District** (the District), (a component unit of West Carroll Parish Police Jury), as of December 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. 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 20, 2026

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, 2025

	Balance Sheet Major Fund General Fund	Adjustments	Statement of Net Position
Assets			
Cash in Bank	$ 154,318	$ -	$ 154,318
Cash equivalents	-	-	0
Receivables	16,110	-	16,110
Investments	415,693	-	415,693
Land	-	2,000	2,000
Capital assets, net of depreciation	-	39,824	39,824
Total assets	$ 586,121	$ 41,824	$ 627,945
Liabilities	$ -	$ -	$ -
Fund balance / net position			
Fund balance			
Unassigned	586,121		
Total fund balance	586,121	(586,121)	
Total liabilities and fund balance	$ 586,121		
Net position			
Net investment in capital assets		41,824	$ 41,824
Unrestricted		586,121	586,121
Total net position		$ 41,824	$ 627,945

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, 2025

Fund Balance			$	586,121
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		(1,006,113)		41,824
Net Position			$	627,945

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, 2025

	Statement of Revenues, Expenditures and Changes in Fund Balance — Major Fund — General Fund	Adjustments	Statement of Activities
Revenues			
General revenues			
Sales tax	$ 115,570	$ -	$ 115,570
Insurance rebate	6,565	-	6,565
Other income	2,688	-	2,688
Interest income	27,632	-	27,632
	152,455	-	152,455
Expenditures / expenses			
Current			
Public Safety			
Administration fees	4,644	-	4,644
Insurance	16,931	-	16,931
Truck & equipment repairs	7,077	-	7,077
Building repairs	560	-	560
Depreciation	-	2,844	2,844
Utilities	7,400	-	7,400
Mowing	480	-	480
Office	5,724	-	5,724
Supplies	41,356	-	41,356
Fuel	654	-	654
Training	4,720	-	4,721
Total Public Safety	89,547	2,844	92,391
Total expenditures / expenses	89,547	2,844	92,391
Excess (deficiency) of revenues over expenditures / expenses	62,908	(2,844)	60,064
Fund balance/Net position at beginning of year	523,213	44,668	567,881
Fund balance/Net position at end of year	$ 586,121	$ 41,824	$ 627,945

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, 2025

Change in fund balance			$	62,908
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	$	(2,844)		(2,844)
Change in net position			$	60,065

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, 2025

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Budgetary fund balance, beginning of year	$ 523,213	$ 523,213	$ -
Resources			
General revenues			
Sales tax	95,000	115,570	20,570
Insurance rebate	6,500	6,565	65
Other income	4,000	2,688	(1,312)
Interest income	800	27,632	26,832
Total resources	106,300	152,455	46,155
Charges to appropriations			
Current			
Public Safety			
Administration fees	3,000	4,644	(1,644)
Insurance	18,000	16,931	1,069
Truck & equipment repairs	10,000	7,077	2,923
Building repairs	1,000	560	440
Office	3,000	5,724	(2,724)
Supplies	25,000	41,356	(16,356)
Utilities and Mowing	8,000	7,880	120
Fuel	1,200	654	546
Hydrant testing	2,000	-	2,000
Training	6,000	4,720	1,280
Total Public Safety	77,200	89,547	(12,346)
Excess (deficiency) of revenues over expenditures	29,100	62,908	58,501
Fund balance at end of year	$ 552,313	$ 586,121	$ 58,501

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, 2025

President:
RL Fraizer (January 1, 2025 - December 31, 2025)

Purpose		Amount
Salary	$	-
Benefits		-
Other payments		-
	$	-

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, 2025

2025-001 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.

Schedule of Findings
For the year ended December 31, 2025

2025-002 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. The Act requires budgets to be approved on specific timeframes and that they be revised when actual has a negative variance from budgeted by 5% or more.

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 approved the budget December 30, 2024, thus not within the required 15 days prior to the fiscal year. Actual expenditures exceeded budgeted by $166,851.86 or 68%,(greater than 5% negative variance).

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
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Status of Prior Year Findings
For the year ended December 31, 2025

The following is a summary of the status of prior year findings included with the Woodard & Associates (APAC) compilation report dated June 30, 2024, covering the compilation engagement of the financial statements of the Forest Fire District (The District) as of and 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 operated 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 2025-001.

2024-002 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 2025 fiscal year in accordance with the 15-day requirement. In addition, actual expenses exceeded budget with a negative 5% variance. Refer to finding 2025-002.