

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

**Financial Statements**  
For the Year Ended December 31, 2023

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

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For the Year Ended December 31, 2023

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## **BASIC FINANCIAL STATEMENTS**



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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, 2023, 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.

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

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

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.

*Woodward & Associates*

**(A Professional Accounting Corporation)**  
Monroe, Louisiana

June 30, 2024

**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, 2023

	<b>Balance Sheet</b>		<b>Major Fund</b>		
	<b>General Fund</b>	<b>Adjustments</b>	<b>Statement of Net</b>	<b>Position</b>	
<b>Assets</b>					
Cash in Bank	\$ 51,031	\$ -	\$	51,031	
Cash equivalents	-	-		-	
Receivables	7,450	-		7,450	
Investments	455,169	-		455,169	
Land	-	2,000		2,000	
Capital assets, net of depreciation	-	45,512		45,512	
<b>Total assets</b>	<b>\$ 513,650</b>	<b>\$ 47,512</b>	<b>\$</b>	<b>561,162</b>	
 <b>Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	
 <b>Fund balance / net position</b>					
Fund balance					
Unassigned	513,650				
<b>Total fund balance</b>	<b>513,650</b>	<b>(513,650)</b>			
<b>Total liabilities and fund balance</b>	<b>\$ 513,650</b>				
 Net position					
Net investment in capital assets		47,512	\$	47,512	
Unrestricted		513,650		513,650	
<b>Total net position</b>		<b>\$ 47,512</b>	<b>\$</b>	<b>561,162</b>	

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, 2023

Fund Balance \$ 513,650

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>(1,000,425)</u>	<u>47,512</u>

Net Position \$ 561,162

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, 2023

	<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>			<b>Statement of Activities</b>
	<b>Major Fund</b>		<b>Adjustments</b>	
	<b>General Fund</b>			<b>Activities</b>
<b>Revenues</b>				
General revenues				
Sales tax	\$	101,152	\$ -	\$ 101,152
Insurance rebate		6,357	-	6,357
Other income		2,697	-	2,697
Interest income		8,048	-	8,048
		118,254	-	118,254
<b>Expenditures / expenses</b>				
Current				
Public Safety				
Administration fees		2,500	-	2,500
Capital outlays		-	-	-
Insurance		16,948	-	16,948
Hose and pump testing		-	-	-
Hydrant testing		2,080	-	2,080
Truck & equipment repairs		14,598	-	14,598
Building repairs		876	-	876
Depreciation		-	3,445	3,445
Professional services		-	-	-
Software		15,187	-	15,187
Utilities		1,800	-	1,800
Memorial		-	-	-
Mowing		1,570	-	1,570
Office		4,987	-	4,987
Supplies		292	-	292
Equipment		-	-	-
Fuel		1,067	-	1,067
Training		1,527	-	1,527
Bank service charges		-	-	-
Total Public Safety		63,432	3,445	66,877
Total expenditures / expenses		63,432	3,445	66,877
Excess (deficiency) of revenues over expenditures / expenses		54,822	(3,445)	51,377
Fund balance/Net position at beginning of year		458,828	50,957	509,785
<b>Fund balance/Net position at end of year</b>	<b>\$</b>	<b>513,650</b>	<b>\$ 47,512</b>	<b>\$ 561,162</b>

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, 2023

Change in fund balance	\$ 54,822
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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>(3,445)</u>	<u>(3,445)</u>
Change in net position		\$ <u><u>51,377</u></u>

See Accountant's Compilation report

**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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Budgetary fund balance, beginning of year</b>	\$ 509,785	\$ 509,785	\$ -
<b>Resources</b>			
<b>General revenues</b>			
Sales tax	75,833	101,152	25,319
Insurance rebate	5,000	6,357	1,357
Other income	2,137	2,697	560
Interest income	713	8,048	7,335
Total resources	<u>83,683</u>	<u>118,254</u>	<u>34,571</u>
<b>Charges to appropriations</b>			
<b>Current</b>			
<b>Public Safety</b>			
Administration fees	7,770	2,500	5,270
Capital outlays	-	-	-
Insurance	11,865	16,948	(5,083)
Hose and pump testing	-	-	-
Hydrant testing	1,500	2,080	(580)
Truck & equipment repairs	8,469	14,598	(6,129)
Building repairs	876	876	-
Depreciation	-	-	-
Professional services	-	-	-
Software	-	15,187	(15,187)
Utilities	-	1,800	(1,800)
Memorial	-	-	-
Mowing	1,171	1,570	(399)
Office	869	4,987	(4,118)
Supplies	4,379	292	4,087
Equipment	-	-	-
Fuel	918	1,067	(149)
Training	2,000	1,527	473
Bank service charges	-	-	-
Total Public Safety	<u>39,817</u>	<u>63,432</u>	<u>(23,615)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>43,866</u>	<u>54,822</u>	<u>(10,956)</u>
<b>Fund balance at end of year</b>	<u>\$ 553,651</u>	<u>\$ 564,607</u>	<u>\$ (10,956)</u>

See Accountant's Compilation report

**Required 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, 2023

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

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

**Supplementary Information**

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

**Schedule of Findings**  
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.

**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.

**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.

**FOREST FIRE DISTRICT**  
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Forest, Louisiana

**Schedule of Findings**  
For the year ended December 31, 2023

**Cause**

The District did not approve the budget until October 18, 2023. Additionally, the district did not amend the budget to consider their actual expenses for the year.

**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, 2023

The following is a summary of the status of prior year findings included with the Woodard & Associates (APAC) compilation report dated June 22, 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, 2022.

**2022-001 Internal Controls**

**Criteria or Specific Requirement**

Internal controls should 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 2022-001.

**2022-002 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**

The District did not adopt a budget for the 2022 fiscal year.

**Status**

The District did not adopt a budget for the 2023 fiscal year in a timely manner.