

**WARD 2 FIRE DISTRICT**  
**(A Component Unit of West Carroll Police Jury)**  
Pioneer, Louisiana

**Financial Statements**  
For the Year Ended December 31, 2022

**WARD 2 FIRE DISTRICT**  
**(A Component Unit of West Carroll Police Jury)**  
Pioneer, Louisiana

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For the Year Ended December 31, 2022

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*Keeping you on course!*

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## ACCOUNTANT'S COMPILATION REPORT

**Board of Directors  
Ward 2 Fire District  
Pioneer, Louisiana**

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of **Ward 2 Fire District** (the District), (a component unit of West Carroll Parish Police Jury), as of December 31, 2022, 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. Accordingly, 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 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 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 content.

Management has elected to omit substantially all of 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.

**Supplementary Information**

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 Ward 2 Fire District.

*Woodard + Associates*

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

July 24, 2023

**WARD 2 FIRE DISTRICT**  
**(A Component Unit of West Carroll Police Jury)**  
Pioneer, Louisiana

**Governmental Fund-Balance Sheet (FFS) /**  
**Governmental Activities-Statement of Net Position (GWFS)**  
December 31, 2022

	<b>Balance Sheet</b>			<b>Statement of Net</b>	
	<b>Major Fund</b>			<b>Position</b>	
	<b>General Fund</b>		<b>Adjustments</b>		<b>Position</b>
<b>Assets</b>					
Cash in Bank	\$ 124,409		\$ -		\$ 124,409
Investments	62,549		-		62,549
Sinking Fund	141,395		-		141,395
Receivables	9,950				9,950
Land	-		4,000		4,000
Capital assets, net of depreciation	-		273,308		273,308
<b>Total assets</b>	\$ 338,303		\$ 277,308		\$ 615,611
<b>Liabilities</b>	\$ -		\$ -		\$ -
<b>Fund balance / net position</b>					
Fund balance					
Unassigned	338,303				
<b>Total fund balance</b>	338,303		(338,303)		
<b>Total liabilities and fund balance</b>	\$ 338,303				
Net position					
Net investment in capital assets			277,308		\$ 277,308
Restricted			141,395		141,395
Unrestricted			196,908		196,908
<b>Total net position</b>			\$ 277,308		\$ 615,611

See Accountant's Compilation Report

**WARD 2 FIRE DISTRICT**  
**(A Component Unit of West Carroll Police Jury)**  
Pioneer, Louisiana

**Reconciliation of the Governmental Fund-Balance Sheet (FFS)**  
**to the Governmental Activities-Statement of Net Position (GWFS)**  
December 31, 2022

Fund Balance	\$ 338,303
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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	\$ 1,296,650	
Accumulated depreciation	<u>(1,019,342)</u>	<u>277,308</u>

Net Position	\$ <u>615,611</u>
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See Accountant's Compilation Report

**WARD 2 FIRE DISTRICT**  
**(A Component Unit of West Carroll Police Jury)**  
Pioneer, 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, 2022

	<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>Adjustments</b>	
<b>Revenues</b>					
General revenues					
Sales tax	\$	153,178	\$	-	\$ 153,178
Insurance rebate		8,124		-	8,124
Interest income		1,040		-	1,040
Donations		-		-	-
Other income		300		-	300
Grant income		-		-	-
Sale of assets		9,380		-	9,380
		172,022		-	172,022
<b>Expenditures / expenses</b>					
Current					
Public Safety					
Insurance		11,821		-	11,821
Repairs & Maintenance		15,758		-	15,758
Equipment		2,721		-	2,721
Hose and pump tests		6,656		-	6,656
Capital outlays		255,000		(255,000)	-
Depreciation		-		62,233	62,233
Training		6,332		-	6,332
Utilities & Telephone		4,820		-	4,820
Communication		426		-	426
Accounting		2,850		-	2,850
Mowing		1,680		-	1,680
Fuel		1,958		-	1,958
Dues & Subscriptions		288		-	288
Office expense		303		-	303
Honor Guard		664		-	664
Miscellaneous		531		-	531
Total Public Safety		311,808		(192,767)	119,041
Total expenditures / expenses		311,808		(192,767)	119,041
Excess (deficiency) of revenues over expenditures / expenses		(139,786)		192,767	52,981
Fund balance/net position at beginning of year		478,089		84,541	562,630
<b>Fund balance/net position at end of year</b>	<b>\$</b>	<b>338,303</b>	<b>\$</b>	<b>277,308</b>	<b>\$ 615,611</b>

See Accountant's Compilation Report

**WARD 2 FIRE DISTRICT**  
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Pioneer, 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, 2022

Change in fund balance \$ (139,786)

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	\$ 255,000	
Depreciation	<u>(62,233)</u>	<u>192,767</u>
Change in net position		<u>\$ 52,981</u>

See Accountant's Compilation Report



**WARD 2 FIRE DISTRICT**  
**(A Component Unit of West Carroll Police Jury)**  
Pioneer, Louisiana

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

**Governmental Fund-General Fund**

For the Year Ended For the Year Ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Budgetary fund balance, beginning of year</b>	\$ 478,089	\$ 478,089	\$ -
<b>Resources</b>			
General revenues			
Sales tax	153,200	153,178	(22)
Insurance rebate	8,125	8,124	(1)
Interest income	1,020	1,040	20
Other income	300	300	-
Grant income	-	-	-
Sale of assets	9,380	9,380	-
Total resources	<u>172,025</u>	<u>172,022</u>	<u>(3)</u>
<b>Charges to appropriations</b>			
Current			
Public Safety			
Insurance	11,800	11,821	21
Repairs & Maintenance	3,820	15,758	11,938
Equipment	525	2,721	2,196
Hose and pump tests	-	6,656	6,656
Capital outlays	19,080	255,000	235,920
Training	6,330	6,332	2
Utilities & Telephone	4,800	4,820	20
Communication	425	426	1
Accounting	2,850	2,850	-
Mowing	1,700	1,680	(20)
Fuel	1,800	1,958	158
Dues & Subscriptions	285	288	3
Office expense	300	303	3
Bank service charges	-	-	-
Honor Guard & Uniforms	670	664	(6)
Miscellaneous	240	531	291
Total Public Safety	<u>54,625</u>	<u>311,808</u>	<u>257,183</u>
Total expenditures / expenses	<u>54,625</u>	<u>311,808</u>	<u>257,183</u>
Excess (deficiency) of revenues over expenditures	<u>117,400</u>	<u>(139,786)</u>	<u>(257,186)</u>
<b>Fund balance at end of year</b>	<u>\$ 595,489</u>	<u>\$ 338,303</u>	<u>\$ (257,186)</u>

See Accountant's Compilation report

**WARD 2 FIRE DISTRICT**  
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**Schedule of Compensation, Benefits and Other Payments**  
**to Chief Executive Officer**  
For the Year Ended December 31, 2022

Frankie Jones		President
	<b>Purpose</b>	<b><u>Amount</u></b>
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

**WARD 2 FIRE DISTRICT**  
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**Schedule of Findings**  
For the Year Ended December 31, 2022

**2022-001 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 budget for the year ended December 31, 2022 was approved January 5, 2022, after commencement of the fiscal year. In addition, the budget did not include the purchase of a fire truck resulting in a negative variance for expenditures in excess of \$257,000 or 470%.

**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**

The District should comply with state law.

**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.

**WARD 2 FIRE DISTRICT**

Pioneer, Louisiana

**Status of Prior Year Findings**

For the Year Ended December 31, 2022

There were no prior year findings included with the Woodard & Associates (APAC) compilation report dated June 30, 2022, covering the compilation engagement of the financial statements of the Ward 2 Fire District (The District) as of and for the year ended December 31, 2022.