

**WARD 2 FIRE DISTRICT**  
Pioneer, Louisiana

**Financial Statements**  
For the Year Ended December 31, 2021

**WARD 2 FIRE DISTRICT**  
Pioneer, Louisiana

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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 **Ward 2 Fire District** (the District), (a component unit of West Carroll Parish Police Jury), which comprise the balance sheet as of December 31, 2021, and the related statements of revenues, expenditures, changes in fund balance (GAAP basis), 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.

### 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.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 7 be presented to supplement the basic financial statements:

- Budgetary Comparison Schedule

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. This information is the representation of management. We have not performed an audit, review or compilation on the

**Board of Directors  
Ward 2 Fire District  
Pioneer, Louisiana  
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required supplementary information and, accordingly, we 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.

We are not independent with respect to Ward 2 Fire District.

*Woodard & Associates*

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

June 30, 2022

**WARD 2 FIRE DISTRICT**  
Pioneer, Louisiana  
**Governmental Fund-Balance Sheet (FFS) /**  
**Governmental Activities-Statement of Net Position (GWFS)**  
As of December 31, 2021

	<b>Balance Sheet</b>		<b>Statement of Net</b>
	<b>Major Fund</b>		
	<b>General Fund</b>	<b>Adjustments</b>	<b>Position</b>
<b>Assets</b>			
Cash in Bank	\$ 225,097	\$ -	\$ 225,097
Investments	62,259	-	62,259
Sinking Fund	180,743	-	180,743
Receivables	9,990	-	9,990
Land	-	4,000	4,000
Capital assets, net of depreciation	-	80,541	80,541
<b>Total assets</b>	<b>\$ 478,089</b>	<b>\$ 84,541</b>	<b>\$ 562,630</b>
<b>Liabilities</b>			
	-	-	-
<b>Fund balance / net position</b>			
Fund balance			
Unassigned	478,089		
<b>Total fund balance</b>	<b>478,089</b>	<b>(478,089)</b>	
<b>Total liabilities and fund balance</b>	<b>\$ 478,089</b>		
<b>Net position</b>			
Net investment in capital assets		84,541	\$ 84,541
Restricted		180,743	180,743
Unrestricted		297,346	297,346
<b>Total net position</b>		<b>\$ 84,541</b>	<b>\$ 562,630</b>

See Accountant's Compilation Report

**WARD 2 FIRE DISTRICT**

Pioneer, Louisiana

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

December 31, 2021

Fund Balance \$ 478,089

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	\$ 1,016,650	
Accumulated depreciation	<u>(932,109)</u>	<u>84,541</u>

Net Position \$ 562,630

See Accountant's Compilation Report

**WARD 2 FIRE DISTRICT**

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, 2021

	<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>			
	<b>Major Fund</b>			<b>Statement of</b>
	<b>General Fund</b>		<b>Adjustments</b>	<b>Activities</b>
<b>Revenues</b>				
General revenues				
Sales tax	\$	124,833	\$ -	\$ 124,833
Insurance rebate		4,869	-	4,869
Interest income		1,180	-	1,180
Other income		442	-	442
Grant income		1,164	-	1,164
Sale of assets		805	-	805
		<u>133,293</u>	<u>-</u>	<u>133,293</u>
<b>Expenditures / expenses</b>				
Current				
Public Safety				
Insurance		14,731	-	14,731
Repairs & Maintenance		6,222	-	6,222
Equipment		7,831	-	7,831
Hose and pump tests		5,379	-	5,379
Capital outlays		-	-	-
Depreciation		-	11,233	11,233
Training		4,178	-	4,178
Utilities & Telephone		4,673	-	4,673
Communication		2,461	-	2,461
Accounting		4,200	-	4,200
Mowing		1,950	-	1,950
Fuel		1,124	-	1,124
Dues & Subscriptions		271	-	271
Office expense		221	-	221
Bank service charges		-	-	-
Miscellaneous		387	-	387
Total Public Safety		<u>53,628</u>	<u>11,233</u>	<u>64,861</u>
Total expenditures / expenses		<u>53,628</u>	<u>11,233</u>	<u>64,861</u>
Excess (deficiency) of revenues over expenditures / expenses		79,665	(11,233)	68,432
Fund balance/net position at beginning of year		<u>398,424</u>	<u>95,774</u>	<u>494,198</u>
<b>Fund balance/net position at end of year</b>	\$	<u><u>478,089</u></u>	\$ <u><u>84,541</u></u>	\$ <u><u>562,630</u></u>

See Accountant's Compilation Report

**WARD 2 FIRE DISTRICT**

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, 2021

Change in fund balance \$ 79,665

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	\$ -	
Depreciation	<u>(11,233)</u>	<u>(11,233)</u>
Change in net position		<u>\$ 68,432</u>

See Accountant's Compilation Report



**WARD 2 FIRE DISTRICT**

Pioneer, Louisiana

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

**Governmental Fund-General Fund**

For the Year Ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Budgetary fund balance, beginning of year</b>	\$ 398,424	\$ 398,424	\$ -
<b>Resources</b>			
General revenues			
Sales tax	123,656	124,833	1,177
Insurance rebate	-	4,869	4,869
Interest income	1,075	1,180	105
Other income	-	442	442
Grant income	-	1,164	1,164
Sale of assets	-	805	805
Total resources	<u>124,731</u>	<u>133,293</u>	<u>8,562</u>
<b>Charges to appropriations</b>			
Current			
Public Safety			
Insurance	14,732	14,731	(1)
Repairs & Maintenance	6,223	6,222	(1)
Equipment	590	7,831	7,241
Hose and pump tests		5,379	5,379
Capital outlays	10,681	-	(10,681)
Training	180	4,178	3,998
Utilities & Telephone	4,675	4,673	(2)
Communication	2,460	2,461	1
Accounting	3,700	4,200	500
Mowing	1,950	1,950	-
Fuel	1,125	1,124	(1)
Dues & Subscriptions	270	271	1
Office expense	220	221	1
Bank service charges		-	-
Miscellaneous	340	387	47
Total Public Safety	<u>47,146</u>	<u>53,628</u>	<u>6,482</u>
Total expenditures / expenses	<u>47,146</u>	<u>53,628</u>	<u>6,482</u>
Excess (deficiency) of revenues over expenditures	<u>77,585</u>	<u>79,665</u>	<u>2,080</u>
<b>Fund balance at end of year</b>	\$ <u>476,009</u>	\$ <u>478,089</u>	\$ <u>2,080</u>

See Accountant's Compilation report

**WARD 2 FIRE DISTRICT**

Pioneer, Louisiana

**Schedule of Compensation, Benefits and Other Payments  
to Chief Executive Officer**

For the Year Ended December 31, 2021

Frankie Jones

President

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

**WARD 2 FIRE DISTRICT**

Pioneer, Louisiana

**Schedule of Findings**

For the Year Ended December 31, 2021

There are no findings for the year ended December 31, 2021.

## **WARD 2 FIRE DISTRICT**

Pioneer, Louisiana

### **Status of Prior Year Findings**

For the Year Ended December 31, 2021

The following is a summary of the status of prior year findings included with the Woodard & Associates (APAC) compilation report dated July 13, 2021, 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, 2020.

#### **2020-001 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 comprises the entire staff of the District.

##### **Status**

The District hired another person allowing for a greater segregation of duties.