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

Financial Statements
For the Year Ended December 31, 2025

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

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Keeping you on course!

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, 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, 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 form of assurance on these financial statements.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Revenues, Expenditures and Changes in Fund Balances 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

October 21, 2026

BASIC FINANCIAL STATEMENTS

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, 2025

	Balance Sheet Major Fund		
	General Fund	**Adjustments**	**Statement of Net Position**
Assets			
Cash in Bank	$ 112,847	$ -	$ 112,847
Investments	67,174	-	67,174
Sinking Fund	222,423	-	222,423
Receivables	10,293	-	10,293
Land	-	4,000	4,000
Capital assets, net of depreciation	-	212,808	212,808
Total assets	$ 412,737	$ 216,808	$ 629,545
Liabilities	$ 2,643	$ -	$ 2,643
Fund balance / net position			
Fund balance			
Unassigned	410,094		
Total fund balance	410,094	(410,094)	
Total liabilities and fund balance	$ 412,737		
Net position			
Net investment in capital assets		216,808	$ 216,808
Restricted		222,423	222,423
Unrestricted		187,671	187,671
Total net position		$ 216,808	$ 626,902

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, 2025

Fund Balance		$ 410,094
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	$ 1,571,919	
Land	4,000	
Accumulated depreciation	(1,359,111)	216,808
Net Position		$ 626,902

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, 2025

	Statement of Revenues, Expenditures and Changes in Fund Balance Major Fund General Fund	Adjustments	Statement of Activities
Revenues			
General revenues			
Sales tax	$ 145,529	$ -	$ 145,529
Interest income	4,270	-	4,270
Donations	8,878	-	8,878
Grant income	1,392	-	1,392
Total revenues	160,069	-	160,069
Expenditures / expenses			
Current			
Public Safety			
Insurance	18,561	-	18,561
Repairs & Maintenance	17,034	-	17,034
Equipment	13,316	-	13,316
Capital outlays	34,649	(34,649)	-
Depreciation	-	83,921	83,921
Training	10,907	-	10,907
Utilities & Telephone	8,623	-	8,623
Fuel	1,143	-	1,143
Accounting	3,500	-	3,500
Office expense	1,438	-	1,438
Miscellaneous	5,235	7,608	12,843
Total Public Safety	114,406	56,880	171,287
Total expenditures / expenses	114,406	56,880	171,286
Excess (deficiency) of revenues over expenditures / expenses	45,663	(56,880)	(11,217)
Fund balance/net position at beginning of year	364,431	273,688	638,119
Fund balance / net position at end of year	$ 410,094	$ 216,808	$ 626,902

See Accountant's Compilation Report

WARD 2 FIRE DISTRICT
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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		$ 45,663
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	$ 34,649	
Prior year asset changes	(7,608)	
Depreciation	(83,921)	(56,880)
Change in net position		$ (11,217)

See Accountant's Compilation Report

REQUIRED SUPPLEMENTARY INFORMATION

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 December 31, 2025

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Budgetary fund balance, beginning of year	$ 364,431	$ 364,431	$ -
Resources			
General revenues			
Sales tax	137,820	145,529	7,709
Interest income	3,800	4,270	470
Donations	-	8,878	8,878
Grant income	-	1,392	1,392
Total resources	141,620	160,069	18,449
Charges to appropriations			
Current			
Public Safety			
Insurance	15,000	18,561	(3,561)
Dues and Subscriptions	400	-	400
Repairs	3,000	17,034	(14,034)
Equipment	43,000	13,316	29,684
Capital outlay	28,000	34,649	(6,649)
Utilities & Telephone	7,000	8,623	(1,623)
Communication	3,000	-	3,000
Vehicle expense	9,000	-	9,000
Fuel	-	1,143	(1,143)
Accounting	2,500	3,500	(1,000)
Training	4,000	10,907	(6,907)
Office expense	3,000	1,438	1,562
Miscellaneous	1,000	5,235	(4,235)
Total Public Safety	118,900	114,406	4,494
Total expenditures / expenses	118,900	114,406	4,494
Excess (deficiency) of revenues over expenditures	22,720	45,663	22,943
Fund balance at end of year	$ 387,151	$ 410,094	$ 22,943

SUPPLEMENTARY INFORMATION

WARD 2 FIRE DISTRICT

(A Component Unit of West Carroll Police Jury)

Pioneer, Louisiana

Schedule of Compensation, Benefits and Other Payments

to Chief Executive Officer and Board Members

For the Year Ended December 31, 2025

Purpose	Eric Golden, President	Donald Goodwin, Fire Chief	John Johnson, Sec/Treas	Willie Pritchard Jr.	John Shepherd	**Total**
Compensation	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-
Training	357	380	200	300	240	1,477
Reimbursements	-	-	-	1,654	-	1,654
Other payments	220	320	20	80	60	700
Total	$ 577	$ 700	$ 220	$ 2,034	$ 300	$ 3,831

Please note that this is a volunteer fire department. No compensation 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, 2025

2025-001 Noncompliance with 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 15 days prior to the fiscal year 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.

Cause

The District did not approve their 2025 budget until January 7, 2025.

Effect

Noncompliance with state law.

Recommendation

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.

WARD 2 FIRE DISTRICT
Pioneer, Louisiana

Summary 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 September 30, 2025, covering the compilation engagement of the financial statements of the Ward 2 Fire District the year ended December 31, 2024.

2024 – 001 Local Government Budget Act

Criteria

Louisiana law requires political subdivisions to adopt a budget before the fiscal year begins and amend it when actual results produce an unfavorable variance of more than 5%.

Condition

The District's budget for the year ended December 31, 2024 was prepared but was not formally introduced or approved during board meetings as required.

Status

Refer to Finding 2025 – 001.

2024 – 002 Late Submission of Report to the Louisiana Legislative Auditor

Criteria

Louisiana law requires governmental audit reports to be completed and submitted to the Louisiana Legislative Auditor within six months after the end of the entity's fiscal year. Failure to meet this deadline results in the audit being considered late.

Condition

The District's compilation report for the year ended December 31, 2024, was not submitted to the Louisiana Legislative Auditor within six months of year end as required by law.

Status

Resolved.