

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

Financial Statements
For the Year Ended December 31, 2023

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

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For the Year Ended December 31, 2023

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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, 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. 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.

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

September 30, 2024

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, 2023

	Balance Sheet			Statement of
	Major Fund			Net Position
	General Fund	Adjustments		Net Position
Assets				
Cash in Bank	\$ 97,897	\$ -		\$ 97,897
Investments	63,547	-		63,547
Sinking Fund	168,141	-		168,141
Receivables	10,160			10,160
Land	-	4,000		4,000
Capital assets, net of depreciation	-	287,140		287,140
Total assets	\$ 339,745	\$ 291,140		\$ 630,885
Liabilities	\$ -	\$ -		\$ -
Fund balance / net position				
Fund balance				
Unassigned	339,745			
Total fund balance	339,745	(339,745)		
Total liabilities and fund balance	\$ 339,745			
Net position				
Net investment in capital assets		291,140		\$ 291,140
Restricted		168,141		168,141
Unrestricted		171,604		171,604
Total net position		\$ 291,140		\$ 630,885

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, 2023

Fund Balance		\$ 339,745
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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	\$ 1,390,286		
Accumulated depreciation	<u>(1,099,146)</u>	<u>291,140</u>	

Net Position		\$ <u><u>630,885</u></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, 2023

	Statement of Revenues, Expenditures and Changes in Fund Balance			Statement of Activities
	Major Fund			
	General Fund	Adjustments		Activities
Revenues				
General revenues				
Sales tax	\$ 137,935	\$ -		\$ 137,935
Insurance rebate	6,907	-		6,907
Interest income	3,044	-		3,044
Donations	500	-		500
Other income	2,836	-		2,836
Grant income	1,150	-		1,150
	152,372	-		152,372
Expenditures / expenses				
Current				
Public Safety				
Insurance	14,919	-		14,919
Repairs & Maintenance	14,739	-		14,739
Equipment	8,579	-		8,579
Capital outlays	83,636	(83,636)		-
Depreciation	-	69,804		69,804
Training	8,839	-		8,839
Utilities & Telephone	5,423	-		5,423
Communication	428	-		428
Accounting	3,500	-		3,500
Mowing	1,680	-		1,680
Fuel	2,075	-		2,075
Dues & Subscriptions	208	-		208
Office expense	399	-		399
Miscellaneous	6,505	-		6,505
Total Public Safety	150,930	(13,832)		137,098
Total expenditures / expenses	150,930	(13,832)		137,098
Excess (deficiency) of revenues over expenditures expenses	1,442	13,832		15,274
Fund balance/net position at beginning of year	338,303	277,308		615,611
Fund balance/net position at end of year	\$ 339,745	\$ 291,140		\$ 630,885

See Accountant's Compilation Report

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

**Reconciliation of the Governmental Fund-Statement of Revenues, Expenditure
and Changes in Fund Balance (FFS) to Governmental Activities**

Statement of Activities (GWFS)

For the Year Ended December 31, 2021

Change in fund balance	\$	1,442
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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

Capital outlays	\$	83,636	
Depreciation		<u>(69,804)</u>	<u>13,832</u>

Change in net position	\$	<u>15,274</u>
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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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Budgetary fund balance, beginning of year	\$ 338,303	\$ 338,303	\$ -
Resources			
General revenues			
Sales tax	137,726	137,935	209
Insurance rebate	6,900	6,907	7
Interest income	3,020	3,044	24
Donations	500	500	-
Other income	2,850	2,836	(14)
Grant income	1,150	1,150	-
Total resources	152,146	152,372	226
Charges to appropriations			
Current			
Public Safety			
Insurance	14,930	14,919	(11)
Repairs & Maintenance	8,270	14,739	6,469
Equipment	8,581	8,579	(2)
Capital outlays	8,600	83,636	75,036
Training	8,855	8,839	(16)
Utilities & Telephone	5,425	5,423	(2)
Communication	428	428	1
Accounting	3,500	3,500	-
Mowing	1,700	1,680	(20)
Fuel	2,100	2,075	(25)
Dues & Subscriptions	210	208	(2)
Office expense	400	399	(1)
Miscellaneous	6,540	6,505	(35)
Total Public Safety	69,539	150,930	81,392
Total expenditures / expenses	69,539	150,930	81,392
Excess (deficiency) of revenues over expenditures	82,608	1,442	(81,166)
Fund balance at end of year	\$ 420,911	\$ 339,745	\$ (81,166)

See Accountant's Compilation report

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
For the Year Ended December 31, 2023

Frankie Jones

President

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

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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Pioneer, Louisiana

Schedule of Findings
For the Year Ended December 31, 2023

2023-001 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, 2023 was approved January 7, 2023, after commencement of the fiscal year. In addition, the budget did not include the cost of a Brush Truck resulting in a negative variance for expenditures in excess of \$55,595.

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
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Schedule of Findings
For the Year Ended December 31, 2023

2023-002 Late Submission of Audit Report to the Louisiana Legislative Auditor

Criteria or Specific Requirement

Louisiana Revised Statute 24:513 A(5) (a) (i) requires that audits of government agencies shall be completed within six months of the close of the entity's fiscal year. Audit reports are required to be files with the Louisiana Legislative Auditor within this time restriction.

Condition Found

The District's compilation report for the year ended December 31, 2023 was not submitted to the Louisiana Legislative Auditor within six months of year end as required by law.

Cause

The financial manager assumed most of the secretarial duties, in addition to her normal duties, and this, combined with difficulty getting information from the firefighters, resulted in a delay of information.

Effect

The District is not in compliance with Louisiana Revised Statute 24:513A (5)(a)(i).

Recommendations to Prevent Future Occurrences

Due to the circumstances, we do not have any useful recommendations to offer to the District.

Management's Response

Management is working diligently to provide financial information for the completion of their compilation in a timely manner in the future in order to be in compliance with the Louisiana Revised Statute 24:513A (5)(a)(i).

WARD 2 FIRE DISTRICT

Pioneer, Louisiana

Summary 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 September 30, 2024, covering the compilation engagement of the financial statements of the Ward 2 Fire District as of and for the year ended December 31, 2022.

2022-001 Local Government Budget Act

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%.

Status

Not resolved. Refer to current year finding 2023-001.