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

Financial Statements
For the Year Ended December 31, 2024

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

Table of Contents
For the Year Ended December 31, 2024

WOODARD & ASSOCIATES APAC

1904 Stubbs Avenue, Suite B
Monroe, LA 71201
T 318.387.2672 F 318.322.8866
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, 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, 2024, 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

September 30, 2025

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, 2024

	Balance Sheet Major Fund General Fund	Adjustments	Statement of Net Position
Assets			
Cash in Bank	$ 94,173	$ -	$ 94,173
Investments	65,372	-	65,372
Sinking Fund	195,161	-	195,161
Receivables	9,725		9,725
Land	-	4,000	4,000
Capital assets, net of depreciation	-	269,687	269,687
Total assets	$ 364,431	$ 273,687	$ 638,118
Liabilities	$ -	$ -	$ -
Fund balance / net position			
Fund balance			
Unassigned	364,431		
Total fund balance	364,431	(364,431)	
Total liabilites and fund balance	$ 364,431		
Net position			
Net investment in capital assets		273,687	$ 273,687
Restricted		195,161	195,161
Unrestricted		169,270	169,270
Total net position		$ 273,687	$ 638,118

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, 2024

Fund Balance		$ 364,431
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	$ 1,550,526	
Accumulated depreciation	(1,276,839)	273,687
Net Position		$ 638,118

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, 2024

	Statement of Revenues, Expenditures and Changes in Fund Balance Major Fund General Fund	Adjustments	Statement of Activities
Revenues			
General revenues			
Sales tax	$ 131,172	$ -	$ 131,172
Insurance rebate	6,932	-	6,932
Interest income	4,035	-	4,035
Donations	500	-	500
Other income	-	-	-
Grant income	1,091	-	1,091
Sale of assets	-	-	-
Total revenues	143,730	-	143,730
Expenditures / expenses			
Current			
Public Safety			
Insurance	18,027	-	18,027
Repairs & Maintenance	32,902	-	32,902
Equipment	15,938	-	15,938
Capital outlays	25,240	(25,240)	-
Depreciation	-	79,334	79,334
Training	11,668	-	11,668
Utilities & Telephone	6,886	-	6,886
Communication	2,724	-	2,724
Accounting	3,500	-	3,500
Office expense	1,752	-	1,752
Miscellaneous	407	-	407
Total Public Safety	119,044	54,094	173,138
Total expenditures / expenses	119,044	54,094	173,138
Excess (deficiency) of revenues over expenditures / expenses	24,686	(54,094)	(29,408)
Fund balance/net position at beginning of year (as originally stated)	339,745	291,140	630,885
Prior period adjustment	-	36,641	36,641
Fund balance/net position at beginning of year (as restated)	339,745	327,782	667,526
Fund balance / net position at end of year	$ 364,431	$ 273,688	$ 638,118

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, Expenditures and Changes in Fund Balance (FFS) to Governmental Activities - Statement of Activities (GWFS)
For the Year Ended December 31, 2024

Change in fund balance		$ 24,686
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	$ 25,240	
Depreciation	(79,334)	(54,094)
Change in net position		$ (29,408)

See Accountant's Compilation Report

REQURED 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, 2024

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Budgetary fund balance, beginning of year	$ 339,745	$ 339,745	$ -
Resources			
General revenues			
Sales tax	131,600	131,172	(428)
Insurance rebate	6,900	6,932	32
Interest income	3,770	4,035	265
Donations	500	500	-
Grant income	1,091	1,091	-
Total resources	143,861	143,730	(131)
Charges to appropriations			
Current			
Public Safety			
Insurance	18,036	18,027	(9)
Repairs & Maintenance	18,245	32,902	14,657
Equipment	13,330	15,938	2,608
Capital outlays	21,981	25,240	3,259
Training	8,650	11,668	3,018
Utilities & Telephone	6,900	6,886	(14)
Communication	2,723	2,724	1
Accounting	3,500	3,500	-
Mowing	2,240	-	(2,240)
Fuel	1,765	-	(1,765)
Office expense	1,750	1,752	2
Miscellaneous	80	407	327
Total Public Safety	99,200	119,044	19,844
Total expenditures / expenses	99,200	119,044	19,844
Excess (deficiency) of revenues over expenditures	44,661	24,686	(19,975)
Fund balance at end of year	$ 384,406	$ 364,431	$ (19,975)

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, 2024

Eric Golden, President

Purpose	**Amount**
Salary	$ -
Benefits	-
Other payments	-
	$ -

Please note that this is a volunteeer 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
(A Component Unit of West Carroll Police Jury)
Pioneer, Louisiana

Schedule of Findings
For the Year Ended December 31, 2024

2024-001 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, 2024 was drafted, but it was not introduced and approved during board meetings.

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

We recommend that the District create a set schedule of board meetings that are readily available to board members and staff alongside a "set-in-stone" annually scheduled meeting to assess and vote on financials and budgets.

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.

Schedule of Findings

For the Year Ended December 31, 2024

2024-002 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, 2024 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

We recommend that management increases responsiveness during the examination period. We also recommend the implementation of routine review of books and financials by the financial manager.

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, 2024

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, 2023.

2023-001 Local Government Budget Act

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.

Status

Not resolved. Refer to current year finding 2024-001.

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

Condition Found

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

Not resolved. Refer to current year finding 2024-002.