

WEBSTER PARISH FIRE PROTECTION  
DISTRICT NO. 4  
Dubberly, Louisiana

FINANCIAL STATEMENTS

DECEMBER 31, 2022

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4**  
Dubberly, Louisiana

Financial Statements  
As of and for the Year Ended December 31, 2022

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Accountants' Compilation Report		1
<b>BASIC FINANCIAL STATEMENTS</b>		
Government-wide Financial Statements		
Statement of Net Position	A	4
Statement of Activities	B	5
Fund Financial Statements		
Balance Sheet	C	6
Reconciliation of the Governmental Fund Balance Sheet to the Government-wide Financial Statement of Net Position	D	7
Statement of Revenues, Expenditures and Changes in Fund Balance	E	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	F	9
	<u>Schedule</u>	<u>Page</u>
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>		
Budgetary Comparison Schedule	1	11
<b>SUPPLEMENTARY INFORMATION</b>		
Schedule of Compensation Paid to Board Members	2	14
Schedule of Compensation, Benefits and Other Payments to Agency Head	3	15
<b>SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR</b>		
Summary Schedule of Prior Year Findings		17
Schedule of Current Year Findings		18

**WISE, MARTIN & COLE, L.L.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

601 Main Street P. O. Box 897  
Minden, Louisiana 71058-0897  
(318) 377-3171 Fax (318) 377-3177

CARLOS E. MARTIN, CPA (2020)

MICHAEL W. WISE, CPA  
KRISTINE H. COLE, CPA

KRISTIE K. MARTIN, CPA  
HANNAH M. COLVIN, CPA  
HALEA S. LIPINSKI, CPA

---

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Commissioners of the  
Webster Parish Fire Protection District No. 4  
Dubberly, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of the Webster Parish Fire Protection District No. 4 as of and for the year ended December 31, 2022, 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 Service 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 paid to board members and schedule of compensation, benefits, and other payments to the agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the responsibility 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 the following supplementary information on page 11 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 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 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.

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 Webster Parish Fire Protection District No. 4.

*Wesley Martin & Cole, LLC*

Minden, Louisiana

June 28, 2023

## **BASIC FINANCIAL STATEMENTS**

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4**  
Dubberly, Louisiana

Statement of Net Position  
December 31, 2022

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 496,697
Accounts receivable	174,812
Prepaid	6,805
Capital assets, net	<u>641,103</u>
<b>TOTAL ASSETS</b>	<u><b>1,319,417</b></u>
 <b>LIABILITIES</b>	
Accounts payable and accrued expenses	<u>6,635</u>
<b>TOTAL LIABILITIES</b>	<u><b>6,635</b></u>
 <b>NET POSITION</b>	
Net investment in capital assets	641,103
Unrestricted	<u>671,679</u>
<b>TOTAL NET POSITION</b>	<u><u><b>\$ 1,312,782</b></u></u>

See accountants' report.

**STATEMENT B**

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4**

Dubberly, Louisiana

Statement of Activities  
For the Year Ended December 31, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program revenues</u>	<u>Governmental activities</u>
		Operating grants & contributions	Net (expenses)/ revenue
Governmental activities:			
Public safety - fire protection	\$ (116,781)	\$ 600	\$ (116,181)
General revenues:			
Property taxes levied for general purposes			163,104
Intergovernmental - fire insurance rebate			7,072
Interest income			<u>1,310</u>
Total general revenues			<u>171,486</u>
Change in net position			55,305
Net position - beginning			<u>1,257,477</u>
Net position - ending			<u>\$ 1,312,782</u>

See accountants' report.

STATEMENT C

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4

Dubberly, Louisiana

Balance Sheet - Governmental Fund

December 31, 2022

	General Fund
ASSETS	
Cash and cash equivalents	\$ 496,697
Accounts receivables	<u>174,812</u>
TOTAL ASSETS	<u>\$ 671,509</u>
LIABILITIES	
Accounts payable	<u>\$ 6,635</u>
DEFERRED INFLOW OF RESOURCES	
Unavailable ad valorem taxes	<u>22,397</u>
FUND BALANCE	
Unassigned	<u>642,477</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	<u>\$ 671,509</u>

See accountants' report.



**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4**  
Dubberly, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Government-wide Financial Statement of Net Position  
December 31, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 642,477
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund.	641,103
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the fund financial statements.	6,805
Deferred revenues are not current financial resources and, therefore, are not reported in the governmental fund.	<u>22,397</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 1,312,782</u>

See accountants' report.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4**  
Dubberly, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Fund  
For the Year Ended December 31, 2022

	<u>General Fund</u>
REVENUES	
Ad valorem taxes	\$ 164,824
Intergovernmental	7,672
Interest	<u>1,310</u>
TOTAL REVENUES	<u>173,806</u>
EXPENDITURES	
Public safety	
Communication repairs and maintenance	5
Building maintenance	3,035
Truck maintenance	12,518
Firefighting supplies	2,457
Utilities	6,116
Insurance	12,623
Incentive pay	7,000
Office expense	3,086
Legal and professional	2,000
Administrative collection fee	5,750
Dues	5,030
Miscellaneous	812
Capital outlay	<u>9,348</u>
TOTAL EXPENDITURES	<u>69,780</u>
Excess of revenues over expenditures	104,026
Fund balances - beginning	<u>538,451</u>
Fund balances - ending	<u>\$ 642,477</u>

See accountants' report.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4**  
Dubberly, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund  
Balance of the Governmental Fund to the Statement of Activities  
For the Year Ended December 31, 2022

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 104,026
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlays in the current period.	(46,984)
Other expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental fund.	(18)
Some revenues reported in the Statement of Activities are not available as current financial resources and, therefore, are not reported as revenues in governmental fund.	<u>(1,719)</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ 55,305</u>

See accountants' report.

**REQUIRED SUPPLEMENTARY INFORMATION**

## WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4

Dubberly, Louisiana

Budgetary Comparison Schedule  
 General Fund  
 For the Year Ended December 31, 2022

	<u>Budgeted amounts</u>		Actual (Cash basis)	Variance with Final Budget Favorable
	<u>Original</u>	<u>Final</u>		<u>(Unfavorable)</u>
<b>REVENUES</b>				
Ad valorem taxes	\$ 175,000	\$ 175,000	\$ 167,671	\$ (7,329)
Intergovernmental:				
2% Fire insurance rebate	5,000	5,000	7,072	2,072
Webster Parish Police Jury	-	-	600	600
Interest	-	-	1,310	1,310
Other income	2,000	2,000	-	(2,000)
<b>TOTAL REVENUES</b>	<u>182,000</u>	<u>182,000</u>	<u>176,653</u>	<u>(5,347)</u>
<b>EXPENDITURES</b>				
Public safety				
Communication	2,000	2,000	5	1,995
Building maintenance	20,000	20,000	3,285	16,715
Truck maintenance	20,000	20,000	12,518	7,482
Firefighting supplies	40,000	40,000	3,011	36,989
Utilities	6,000	6,000	6,365	(365)
Insurance	14,000	14,000	12,623	1,377
Incentive pay	7,000	7,000	7,000	-
Office expense	2,000	2,000	2,780	(780)
Legal and professional	5,000	10,000	2,000	8,000
Administrative collection fee	-	-	5,923	(5,923)
Dues	-	-	5,030	(5,030)
Miscellaneous	1,200	1,200	812	388
Capital outlay	175,000	170,000	9,348	160,652
<b>TOTAL EXPENDITURES</b>	<u>292,200</u>	<u>292,200</u>	<u>70,700</u>	<u>221,500</u>
Excess (deficiency) of revenues over (under) expenditures	(110,200)	(110,200)	105,953	216,153
Fund balance - beginning	360,050	360,050	390,744	30,694
Fund balance - ending	<u>\$ 249,850</u>	<u>\$ 249,850</u>	<u>\$ 496,697</u>	<u>\$ 246,847</u>

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4**  
Dubberly, Louisiana

Notes to Budgetary Comparison Schedule  
For the Year Ended December 31, 2022

01) The Fire District's budget is adopted on a cash basis.

02) The following schedule reconciles the excess of revenues over expenditures on cash basis with excess revenues over expenditures on GAAP basis.

Excess of revenue over expenditures, GAAP basis	\$ 104,026
To adjust for receivables	4,567
To adjust for payables	<u>(2,640)</u>
Excess of revenues over expenditures, cash basis	<u>\$ 105,953</u>

**SUPPLEMENTARY INFORMATION**

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4**  
Dubberly, Louisiana

Schedule of Compensation Paid to Board Members  
For the Year Ended December 31, 2022

The following serve on the Board of Commissioners without compensation:

James Allan Strickland	Chairperson
Paul Donaubauer	Treasurer
Jeffrey Lair	Member
Brian Dison	Member
Jim Towns	Member



**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4**  
Dubberly, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2022

Agency Head Name: James Allan Strickland, Chairman

No payments made as of and for the year ended December 31, 2022.

**SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR**

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4**  
Dubberly, Louisiana

Summary Schedule of Prior Year Findings  
For the Year Ended December 31, 2022

There were no findings required to be reported in the prior year.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4**  
Dubberly, Louisiana

Schedule of Current Year Findings  
For the Year Ended December 31, 2022

There were no findings required to be reported in the current year.