WEBSTER PARISH FIRE PROTECTION
DISTRICT NO. 4
Dubberly, Louisiana

FINANCIAL STATEMENTS

DECEMBER 31, 2024

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Financial Statements
As of and for the Year Ended December 31, 2024

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WISE, MARTIN & COLE, L.L.C.
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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, 2024, 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.

Wise Martin & Cole LLC

Minden, Louisiana
June 24, 2026

BASIC FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Statement of Net Position
December 31, 2024

	Governmental Activities
ASSETS	
Cash	$ 321,555
Investments	209,738
Accounts receivable	175,081
Prepaid	7,639
Capital assets, net	673,047
TOTAL ASSETS	1,387,060
LIABILITIES	
Accounts payable and accrued expenses	6,154
TOTAL LIABILITIES	6,154
NET POSITION	
Net investment in capital assets	673,047
Unrestricted	707,859
TOTAL NET POSITION	$ 1,380,906

See accountants' report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Statement of Activities
For the Year Ended December 31, 2024

Functions/Programs	Expenses	Program revenues: Operating grants & contributions	Governmental activities: Net (expenses)/ revenue
Governmental activities:			
Public safety - fire protection	$ (147,104)	$ 600	$ (146,504)
General revenues:			
Property taxes levied for general purposes			155,121
Intergovernmental - fire insurance rebate			6,107
Interest income			11,023
Total general revenues			172,251
Change in net position			25,747
Net position - beginning			1,355,159
Net position - ending			$ 1,380,906

See accountants' report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Balance Sheet - Governmental Fund
December 31, 2024

	General Fund
ASSETS	
Cash and cash equivalents	$ 321,555
Investments	209,738
Accounts receivables	175,081
TOTAL ASSETS	$ 706,374
LIABILITIES	
Accounts payable	$ 6,154
DEFERRED INFLOW OF RESOURCES	
Unavailable ad valorem taxes	35,239
FUND BALANCE	
Unassigned	664,981
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	$ 706,374

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, 2024

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

Fund Balance, Total Governmental Fund (Statement C)	$	664,981
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund.		673,047
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the fund financial statements.		7,639
Deferred revenues are not current financial resources and, therefore, are not reported in the governmental fund.		35,239
Net Position of Governmental Activities (Statement A)	$	1,380,906

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, 2024

	General Fund
REVENUES	
Ad valorem taxes	$ 174,074
Intergovernmental	6,707
Interest	11,023
TOTAL REVENUES	191,804
EXPENDITURES	
Public safety	
Building maintenance	13,397
Truck maintenance	24,552
Firefighting supplies	3,822
Utilities	5,234
Insurance	14,195
Incentive pay	6,840
Office expense	1,418
Legal and professional	6,650
Administrative collection fee	5,477
Dues	2,500
Capital outlay	146,000
TOTAL EXPENDITURES	230,085
Excess of expenditures over revenues	(38,281)
Fund balances - beginning	703,262
Fund balances - ending	$ 664,981

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, 2024

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net Change in Fund Balance, Governmental Fund (Statement E)	$	(38,281)
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.		82,554
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.		427
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.		(18,953)
Change in Net Position of Governmental Activities (Statement B)	$	25,747

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, 2024

	Budgeted amounts Original	Budgeted amounts Final	Actual (Cash basis)	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Ad valorem taxes	$ 152,000	$ 148,000	$ 159,237	$ 11,237
Intergovernmental:				
2% Fire insurance rebate	-	6,110	6,107	(3)
Webster Parish Police Jury	600	600	600	-
Interest	710	10,600	11,023	423
Other income	6,050	-	-	-
TOTAL REVENUES	159,360	165,310	176,967	11,657
EXPENDITURES				
Public safety				
Building maintenance	7,000	7,900	13,537	(5,637)
Truck maintenance	20,000	42,200	24,433	17,767
Firefighting supplies	22,000	3,400	3,822	(422)
Utilities	6,000	5,500	5,193	307
Insurance	14,000	14,200	14,195	5
Incentive pay	7,000	6,850	6,840	10
Office expense	2,160	1,510	1,489	21
Legal and professional	7,000	6,650	6,650	-
Administrative collection fee	-	-	5,910	(5,910)
Dues	30	-	2,500	(2,500)
Miscellaneous	3,066	2,500	-	2,500
Capital outlay	180,000	133,300	146,000	(12,700)
TOTAL EXPENDITURES	268,256	224,010	230,569	(6,559)
Excess (deficiency) of revenues over (under) expenditures	(108,896)	(58,700)	(53,602)	5,098
Fund balance - beginning	584,895	584,895	584,895	-
Fund balance - ending	$ 475,999	$ 526,195	$ 531,293	$ 5,098

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Notes to Budgetary Comparison Schedule
For the Year Ended December 31, 2024

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	$ (38,281)
(Increase) decrease in receivables	4,115
Increase (decrease) in deferred inflows	(18,951)
Increase (decrease) in payables	(485)
Excess of revenues over expenditures, cash basis	$ (53,602)

SUPPLEMENTARY INFORMATION

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Schedule of Compensation Paid to Board Members
For the Year Ended December 31, 2024

The following serve on the Board of Commissioners without compensation:

James Allan Strickland	President
Paul Donaubauer	Secretary
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, 2024

Ronnie Chreene, Fire Chief

Fire incentive payments $780

James Allan Strickland, President of Board

No payments made during the year

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, 2024

2023-01 Late filing

Condition: The District's did not submit the annual report for 2023 to the Louisiana Legislative Auditor by June 30, 2024.

Status: Not resolved, see comment 2024-01.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Schedule of Current Year Findings
For the Year Ended December 31, 2024

2024-01 Late filing

Criteria: Louisiana Revised Statute 24:513 requires the District to submit its annual report to the Louisiana Legislative Auditor (LLA) no later than six months after the District's year end. The due date for the 2024 report was June 30, 2025.

Condition: The District's annual report for 2024 was not submitted by June 30, 2025.

Cause: The District's independent accountant which was hired to perform the annual report had unexpected staffing loss in 2024. Due to the loss of staff during 2024, the firm was unable to maintain the pace of scheduled projects. As a result, the firm was unable to finalize the report by the original deadline.

Effect: The Compilation was not submitted to the LLA by June 30, 2025.

Recommendation: We recommend that the District ensure that records are made available to allow timely performance of annual reporting.

Management's response: The late filing of this report was due to unexpected circumstances beyond our control. The District is aware of the filing requirements and will work with the accountant to ensure that the report can be filed as required barring any unexpected circumstances.