

WEBSTER PARISH FIRE PROTECTION  
DISTRICT NO. 4  
Dubberly, Louisiana  
  
ANNUAL FINANCIAL STATEMENTS  
  
DECEMBER 31, 2019

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

Dubberly, Louisiana

Financial Statements

As of and for the year ended December 31, 2019

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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 each major fund of the Webster Parish Fire Protection District No. 4 as of and for the year ended December 31, 2019, 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 AICPA. 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.

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.

Accounting principles generally accepted in the United States of America require that budgetary comparison schedule on page 11 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 historical context. Management has omitted the Management Discussion and Analysis that the Governmental Accounting Standards Board requires 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 and for placing the basic financial statements in an appropriate operational, economic or historical 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.

The supplementary information contained in Schedules 2 and 3, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. The information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

*Wise Martin & Cole, LLC*

Minden, Louisiana  
September 29, 2020

## BASIC FINANCIAL STATEMENTS

## WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4

Dubberly, Louisiana

## Statement of Net Position

December 31, 2019

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 201,885
Accounts receivable	174,764
Prepaid	4,332
Capital assets (net)	<u>772,435</u>
TOTAL ASSETS	<u>1,153,416</u>
LIABILITIES	
Accounts payable and accrued expenses	<u>6,594</u>
TOTAL LIABILITIES	<u>6,594</u>
NET POSITION	
Net investment in capital assets	772,435
Unrestricted	<u>374,387</u>
TOTAL NET POSITION	<u>\$ 1,146,822</u>

See accountants' compilation report.

## WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4

Dubberly, Louisiana

Statement of Activities  
For the year ended December 31, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program revenues</u>	<u>Governmental activities</u>
		<u>Operating grants &amp; contributions</u>	<u>Net (expenses)/ revenue</u>
Governmental activities:			
Public safety - fire protection	\$ 112,383	\$ 600	\$ (111,783)
General revenues:			
Property taxes levied for general purposes			175,600
Intergovernmental - fire insurance rebate			4,223
Interest income			984
Other income			3,650
Total general revenues			<u>184,457</u>
Change in net position			72,674
Net position - beginning			<u>1,074,148</u>
Net position - ending			<u>\$ 1,146,822</u>

See accountants' compilation report.

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

Balance Sheet - Governmental Fund  
December 31, 2019

ASSETS	
Cash and cash equivalents	\$ 201,885
Accounts receivables	<u>174,764</u>
TOTAL ASSETS	<u>\$ 376,649</u>
LIABILITIES	
Accounts payable	<u>\$ 6,594</u>
DEFERRED INFLOW OF RESOURCES	
Unavailable ad valorem taxes	<u>16,904</u>
FUND BALANCE	
Unassigned	<u>353,151</u>
TOTAL FUND BALANCE	<u>353,151</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	<u>\$ 376,649</u>

See accountants' compilation 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, 2019

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

Fund Balance, Total Governmental Fund (Statement C)	\$ 353,151
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund	772,435
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the fund financial statements	4,332
Deferred revenues are not financial resources and, therefore, are not reported in the governmental fund	<u>16,904</u>
Net Position of Governmental Activities (Statement A)	<u><u>\$ 1,146,822</u></u>

See accountants' compilation 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, 2019

## REVENUES

Ad valorem taxes	\$ 169,061
Intergovernmental	4,823
Interest	984
Other Income	<u>3,650</u>
TOTAL REVENUES	<u>178,518</u>

## EXPENDITURES

Public safety	
Repair and maintenance	17,768
Truck maintenance	6,227
Firefighting supplies	9,025
Utilities	3,423
Insurance	8,616
Incentive pay	2,386
Office expense	3,453
Legal and professional	3,492
Administrative collection fee	6,115
Miscellaneous	40
Capital outlay	<u>457,408</u>
TOTAL EXPENDITURES	<u>517,953</u>

Excess of revenues over expenditures	(339,435)
Fund balances - beginning	<u>692,586</u>
Fund balances - ending	<u>\$ 353,151</u>

See accountants' compilation 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, 2019

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

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ (339,435)
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.	406,795
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 funds	(1,225)
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>6,539</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ 72,674</u>

See accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

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

Budgetary Comparison Schedule  
General Fund  
For the Year Ended December 31, 2019

	<u>Budgeted amounts</u>		Actual (Cash basis)	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Ad valorem taxes	\$ 178,528	\$ 178,528	\$ 178,667	\$ 139
Intergovernmental:				
2% Fire insurance rebate	4,400	4,400	4,223	(177)
Webster Parish Police Jury	600	600	600	-
Interest	-	-	984	984
Other Income	-	-	3,650	3,650
<b>TOTAL REVENUES</b>	<u>183,528</u>	<u>183,528</u>	<u>188,124</u>	<u>4,596</u>
<b>EXPENDITURES</b>				
Public safety				
Repair and maintenance	50,000	50,000	18,013	31,987
Truck maintenance	181,193	181,193	6,227	174,966
Firefighting supplies	15,000	15,000	9,025	5,975
Utilities	6,000	6,000	3,448	2,552
Insurance	12,000	12,000	8,616	3,384
Incentive pay	4,000	4,000	2,386	1,614
Office expense	2,000	2,000	3,462	(1,462)
Legal and professional	1,500	1,500	3,292	(1,792)
Administrative collection fee	-	-	6,440	(6,440)
Miscellaneous	1,000	1,000	40	960
Capital outlay	-	-	37,568	(37,568)
<b>TOTAL EXPENDITURES</b>	<u>272,693</u>	<u>272,693</u>	<u>98,517</u>	<u>174,176</u>
Excess (deficiency) of revenues over expenditures	(89,165)	(89,165)	89,607	178,772
Fund balance - beginning	<u>89,165</u>	<u>89,165</u>	<u>112,279</u>	<u>23,114</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 201,886</u>	<u>\$ 201,886</u>

See accountants' compilation report.

SUPPLEMENTARY INFORMATION

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

Schedule of Per Diem Paid to Board Members  
For the Year Ended December 31, 2019

The following serve on the Board of Commissioners without compensation:

James Allan Strickland	Chairperson
Don Sayers	Treasurer
Jim Towns	Member
Paul Donaubauer	Member
Jeffrey Lair	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, 2019

Agency Head Name: James Allan Strickland, Chairman

Total Salary and other benefits      \$       -

## OTHER INFORMATION

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

Summary Schedule of Prior Year Findings  
For the Year Ended December 31, 2019

There were no findings required to be reported for the year ended December 31, 2018.

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

Schedule of Current Year Findings  
For the Year Ended December 31, 2019

There were no findings required to be reported for the year ended December 31, 2019.