

FINANCIAL REPORT  
WEBSTER PARISH FIRE PROTECTION  
DISTRICT NO. 4  
WEBSTER PARISH POLICE JURY  
DECEMBER 31, 2017

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

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December 31, 2017

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CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANT'S COMPILATION REPORT

To the Members of the Board of Commissioners  
Webster Parish Fire Protection District No. 4,  
Component Unit of Webster Parish Police Jury  
Dubberly, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Webster Parish Fire Protection District No. 4, as of and for the year ended December 31, 2017, 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 Statement 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, these financial statements are not designed for those who are not informed about such matters.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

Accounting principles generally accepted in the United States of America require that the management's budgetary comparison information be presented to supplement the basic financial statements. Such 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. We have compiled the supplementary information from information that is the representation of management. This information was subject to our compilation engagement, however, we have not

audited or reviewed the required supplemental information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

The Schedule of Per Diem Paid to Board Members, Schedule of Compensation, Benefits and Other Payments to Agency Head or Executive Officer, Summary Schedule of Prior Year Findings, and Corrective Action Plan for Current Year Findings are presented for purposes of additional analysis and are not a required part of the financial statements. The information is the representation of management. The information was subject to my 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.



Wise, Martin & Cole, LLC

Minden, Louisiana

June 26, 2018

## **BASIC FINANCIAL STATEMENTS**

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
DUBBERLY, LOUISIANA

Statement of Net Position  
December 31, 2017

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 418,476
Receivables	189,553
Capital assets (net)	<u>371,991</u>
Total assets	<u><u>\$ 980,020</u></u>
<b>LIABILITIES</b>	
Liabilities:	
Accounts, salaries, and other payables	<u>\$ 6,903</u>
Total liabilities	<u>\$ 6,903</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	\$ 371,991
Unrestricted	<u>601,126</u>
Total net position	<u><u>\$ 973,117</u></u>

See accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
DUBBERLY, LOUISIANA

Statement of Activities  
For the year ended December 31, 2017

	Net <u>(Expenses)</u>
<b>Governmental activities:</b>	
Public safety - fire protection expenses	\$ (49,853)
Depreciation	<u>(48,686)</u>
Total Governmental Activities	<u>(98,539)</u>
 General revenues:	
Advalorem taxes	192,333
Interest	819
2% Fire rebate	4,642
Other Income	<u>3,890</u>
Total general revenues	<u>201,684</u>
 Change in net position	103,145
 Net position - beginning	<u>869,972</u>
 Net position - ending	<u>\$ 973,117</u>

See accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
DUBBERLY, LOUISIANA

Balance Sheet - Governmental Fund  
December 31, 2017

	<u>Special Revenue Fund</u>
<b>ASSETS</b>	
Cash	\$ 418,476
Receivables	<u>189,553</u>
Total assets	<u><u>\$ 608,029</u></u>
 <b>LIABILITIES AND FUND EQUITY</b>	
Liabilities:	
Accounts payable, etc	<u>\$ 6,903</u>
Total liabilities	<u>6,903</u>
 Deferred Inflows of Resources:	
Property Taxes Uncollected	<u>17,687</u>
Total Deferred inflows of resources	<u>17,687</u>
 Fund Balances:	
Fund balances -	
Unassigned	<u>583,439</u>
Total fund balance	<u>583,439</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u><u>\$ 608,029</u></u>

See accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
DUBBERLY, LOUISIANAReconciliation of the Governmental Fund Balance Sheet  
to the Government-Wide Financial Statement of Net Position

December 31, 2017

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

Fund Balance, Total Governmental Fund (Statement C)	583,439
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund	371,991
Deferred revenues are not financial resources and, therefore, are not reported in the governmental fund	17,687
Payables which do not use current financial resources are not reported in the governmental fund	<u>-</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 973,117</u>

See accountants' compilation report.

**WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
DUBBERLY, LOUISIANA**

**Governmental Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the year ended December 31, 2017**

	<u>Special Revenue Fund</u>
<b>REVENUES</b>	
Ad valorem taxes	189,656
2% Fire Rebate	4,642
Other income	3,890
Interest	<u>819</u>
Total revenues	<u>199,007</u>
 <b>EXPENDITURES</b>	
Current - public safety:	
Utilities	4,132
Office Expense	2,478
Fire Incentive Pay	3,688
FF tools and Supplies	15,097
Insurance	10,048
Truck Expense	2,986
Repairs and maintenance	20,654
Legal & accounting	1,000
Tax assessor fees	6,640
Capital Outlay	-
Miscellaneous	-
Total expenditures	<u>66,723</u>
 Excess (deficiency) of revenues over expenditures	 132,284
 Fund balances at beginning of year	 <u>451,155</u>
 Fund balances at end of year	 <u>\$ 583,439</u>

See accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #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, 2017

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

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 132,284
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 capital outlays exceeded depreciation in the current period.	(48,686)
Some 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	16,872
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.	2,675
Change in Net Position of Governmental Activities (Statement B)	<u>\$ 103,145</u>

See accountants' compilation report.

**REQUIRED SUPPLEMENTAL INFORMATION**

**WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
DUBBERLY, LOUISIANA**

**Governmental Fund Type - Special Revenue Fund  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (Cash Basis) and Actual  
For the Year Ended December 31, 2017**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES</b>				
Ad valorem taxes	\$ 191,353	\$ 191,353	193,128	1,775
Interest and other income	600	600	4,709	4,109
Intergovernmental - 2% Fire Insurance Rebate	<u>4,400</u>	<u>4,400</u>	<u>4,642</u>	<u>242</u>
Total revenues	<u>196,353</u>	<u>196,353</u>	<u>202,479</u>	<u>6,126</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Utilities	6,000	6,000	4,081	(1,919)
Office Expense	2,000	2,000	2,478	478
Fire Chief & Fire Calls	5,000	5,000	3,688	(1,312)
FF equipment & supplies	15,000	15,000	15,097	97
Insurance	12,000	12,000	10,048	(1,952)
Truck Expense	404,985	404,985	2,986	(401,999)
Repairs and maintenance	25,000	25,000	20,592	(4,408)
Legal & accounting	1,500	1,500	1,000	(500)
Miscellaneous	1,000	1,000	-	(1,000)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>472,485</u>	<u>472,485</u>	<u>59,970</u>	<u>(412,515)</u>
Excess (deficiency) of revenues over expenditures	(276,132)	(276,132)	142,509	418,641
Fund balance at beginning of year	<u>276,132</u>	<u>276,132</u>	<u>275,967</u>	<u>(165)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>418,476</u>	<u>418,476</u>

See accountants' compilation report.

**SUPPLEMENTAL INFORMATION SCHEDULES**

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

Schedule of Per Diem Paid to Board Members  
For the Year Ended December 31, 2017

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

See accountants' compilation report

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

Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer

For the Year Ended December 31, 2017

Agency Head Name: Chairman Allan Strickland

No salary or benefits are paid to Agency Head

Total Salary and other benefits                    -0-

See accountants' compilation report.

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

Summary Schedule of Prior Year Findings  
For the Year Ended December 31, 2017

2016-1 – Late Filing of Financial Information

*Criteria:* The financial statements are to be filed with the Legislative Auditor within the six months after year end.

*Condition:* The financial statements were not submitted by June 30, 2017.

*Cause:* Factors causing the report to be filed late.  
The CPA engaged lost two staff members at the end of May. There was not sufficient time for him to hire new staff and complete engagement by June 30.

*Effect:* The district is not in compliance with state law.

*Recommendation:* No recommendation

*Management response:* Management is aware of the reporting law. They will monitor filing deadline in the future.

See accountants' compilation report.

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

Corrective Action Plan for Current Year Findings  
For the Year Ended December 31, 2017

There were no findings for the year ended December 31, 2017.