

WEBSTER PARISH  
FIRE PROTECTION DISTRICT NO. 12  
WEBSTER PARISH POLICE JURY  
Heflin, Louisiana

ANNUAL FINANCIAL STATEMENTS

NOVEMBER 30, 2022

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12**  
**WEBSTER PARISH POLICE JURY**  
Heflin, Louisiana

Financial Statements  
As of and for the year ended November 30, 2022

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**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

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MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

The Board of Commissioners  
Webster Parish Fire Protection District No. 12  
Heflin, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Webster Parish Fire Protection District No. 12, a component unit of Webster Parish Police Jury, as of and for the year ended November 30, 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 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.

Supplementary Information

The accompanying schedule of per diem 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 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that 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 part of the basic financial statements, is required by 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 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. 12.

*Wesi, Martin & Cole LLC*

Minden, Louisiana  
May 31, 2023

## BASIC FINANCIAL STATEMENTS

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12**  
**Webster Parish Police Jury**  
Heflin, Louisiana

Statement of Net Position  
November 30, 2022

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 393,646
Accounts receivable	161,299
<b>TOTAL ASSETS</b>	<b>554,945</b>
 <b>LIABILITIES</b>	
Accounts payable and accrued expenses	4,748
<b>TOTAL LIABILITIES</b>	<b>4,748</b>
 <b>NET POSITION</b>	
Unrestricted	550,197
<b>TOTAL NET POSITION</b>	<b>\$ 550,197</b>

See accountants' report.

## WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12

## Webster Parish Police Jury

Heflin, Louisiana

Statement of Activities  
For the Year Ended November 30, 2022

	<u>Expenses</u>	<u>Program revenues</u>	<u>Governmental activities:</u>
<u>Functions/Programs</u>		<u>Operating grants &amp; contributions</u>	<u>Net (expenses)/ revenue</u>
Governmental activities:			
General government	\$ 6,057	\$ -	\$ (6,057)
Public safety - fire protection	<u>22,000</u>	<u>-</u>	<u>(22,000)</u>
Total governmental activities	<u>28,057</u>	<u>-</u>	<u>(28,057)</u>
General revenues:			
Property taxes levied for general purposes			134,307
Interest income			<u>2,385</u>
Total general revenues			136,692
Change in net position			108,635
Net position - beginning			<u>441,562</u>
Net position - ending			<u>\$ 550,197</u>

See accountants' report.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12**  
**Webster Parish Police Jury**  
Heflin, Louisiana

Balance Sheet - Governmental Fund  
November 30, 2022

<b>ASSETS</b>	
Cash and cash equivalents	\$ 393,646
Accounts receivable	<u>161,299</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 554,945</u></b>
 <b>LIABILITIES</b>	
Account payable	<u>\$ 4,748</u>
 <b>DEFERRED INFLOW OF RESOURCES</b>	
Unavailable ad valorem taxes	<u>49,559</u>
 <b>FUND BALANCE</b>	
Unassigned	<u>500,638</u>
 <b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	 <b><u>\$ 554,945</u></b>

See accountants' report.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12**  
**Webster Parish Police Jury**  
Heflin, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Government-Wide Financial Statement of Net Position  
November 30, 2022

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

Fund Balance, Total Governmental Fund (Statement C)	\$ 500,638
Unavailable tax revenues are not financial resources and, therefore, are not reported in the governmental fund	<u>49,559</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 550,197</u>

See accountants' report.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12**  
**Webster Parish Police Jury**  
Heflin, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund  
For the Year Ended November 30, 2022

REVENUES	
Ad valorem taxes	\$ 130,785
Interest	<u>2,385</u>
TOTAL REVENUES	<u>133,170</u>
EXPENDITURES	
Current:	
General government	
Professional fees	1,300
Administrative collection fee	4,748
Office expense	9
Public safety	
Maintenance and operations	<u>22,000</u>
TOTAL EXPENDITURES	<u>28,057</u>
Excess of revenues over expenditures	105,113
Fund balances - beginning	<u>395,525</u>
Fund balance - ending	<u>\$ 500,638</u>

See accountants' report.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12**  
**Webster Parish Police Jury**  
Heflin, 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 November 30, 2022

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

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 105,113
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>3,522</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ 108,635</u>

See accountants' report.

REQUIRED SUPPLEMENTARY INFORMATION

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12**  
**Webster Parish Police Jury**  
Heflin, Louisiana

Governmental Fund Types  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (Cash Basis) and Actual  
For the Year Ended November 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favotable (Unfavorable)
<b>REVENUES</b>				
Ad valorem taxes	\$ 96,500	\$ 110,000	\$ 108,701	\$ (1,299)
Interest	-	-	2,385	2,385
Total revenues	<u>96,500</u>	<u>110,000</u>	<u>111,086</u>	<u>1,086</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,300	5,000	5,255	(255)
Public safety	30,000	22,000	22,000	-
Capital outlay	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>31,800</u>	<u>27,000</u>	<u>27,255</u>	<u>(255)</u>
Excess of revenues over expenditures	<u>64,700</u>	<u>83,000</u>	<u>83,831</u>	<u>831</u>
Fund balances - beginning	<u>310,000</u>	<u>310,000</u>	<u>309,815</u>	<u>(185)</u>
Fund balances - ending	<u>\$ 374,700</u>	<u>\$ 393,000</u>	<u>\$ 393,646</u>	<u>\$ 646</u>

**SUPPLEMENTARY INFORMATION**

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12**  
**WEBSTER PARISH POLICE JURY**  
Heflin, Louisiana

Schedule of Per Diem Paid to Board Members  
As of and for the year ended November 30, 2022

The following served on the Board of Commissioners without compensation or other benefits:

Scott Mizell	Chairman
Stewart Beatty	Sec/Treasurer
Catherine Lee	Commissioner
Larry Hedrick	Commissioner
Joe Robinson	Commissioner

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12**  
**WEBSTER PARISH POLICE JURY**  
Heflin, Louisiana

Schedule of Compensation, Benefits and Other  
Payments to Agency Head  
As of and for the year ended November 30, 2022

Agency Head: Chairman

Purpose:	Scott Mizell
Total salary and other benefits	\$ <u>    </u> -

## OTHER INFORMATION

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12**  
**WEBSTER PARISH POLICE JURY**  
Heflin, Louisiana

Summary Schedule of Prior Year Findings  
As of and for the year ended November 30, 2022

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

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12**  
**WEBSTER PARISH POLICE JURY**  
Heflin, Louisiana

Schedule of Current Year Findings  
As of and for the year ended November 30, 2022

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