

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

ANNUAL FINANCIAL STATEMENTS

NOVEMBER 30, 2019

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

Financial Statements
As of and for the year ended November 30, 2019

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page</u>
Accountants' Compilation Report		1
BASIC FINANCIAL STATEMENTS		
Government-wide Financial Statements		
Statement of Net Position	A	3
Statement of Activities	B	4
Fund Financial Statements		
Balance Sheet	C	5
Reconciliation of the Governmental Fund Balance Sheet to the Government-wide Financial Statement of Net Position	D	6
Statement of Revenues, Expenditures and Changes in Fund Balance	E	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	F	8
REQUIRED SUPPLEMENTARY INFORMATION		
Budgetary Comparison Schedule	1	10
SUPPLEMENTARY INFORMATION		
Schedule of Per Diem Paid to Board Members	2	12
Schedule of Compensation, Benefits, and Other Payments to Agency Head	3	13
OTHER INFORMATION		
Summary Schedule of Prior Year Findings		15
Schedule of Current Year Findings		16

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

MICHAEL W. WISE, CPA
CARLOS E. MARTIN, CPA
KRISTINE H. COLE, CPA

KRISTIE K. MARTIN, CPA
HANNAH M. COLVIN, CPA

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, component unit of Webster Parish Police Jury, as of and for the year ended November 30, 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 Services 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 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 information on page 10 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 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. 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.

We are not independent with respect to Webster Parish Fire Protection District No. 12.

Wise Martin & Cole LLC

Minden, Louisiana

May 29, 2020

BASIC FINANCIAL STATEMENTS

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

Statement of Net Position
November 30, 2019

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 208,301
Accounts receivable	100,992
TOTAL ASSETS	309,293
 LIABILITIES	
Accounts payable and accrued expenses	3,613
TOTAL LIABILITIES	3,613
 NET POSITION	
Unrestricted	305,680
TOTAL NET POSITION	\$ 305,680

See accompanying notes and accountants' compilation report.

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

Statement of Activities
For the year ended November 30, 2019

	<u>Expenses</u>	<u>Program revenues</u>	<u>Governmental activities:</u>
		Operating grants & contributions	Net (expenses)/ revenue
<u>Functions/Programs</u>			
Governmental activities:			
General government	\$ 4,813	\$ -	\$ (4,813)
Public safety - fire protection	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Total governmental activities	<u>29,813</u>	<u>-</u>	<u>(29,813)</u>
General revenues:			
Property taxes levied for general purposes			101,158
Interest income			<u>1,231</u>
Total general revenues			102,389
Change in net position			72,576
Net position - beginning			<u>233,104</u>
Net position - ending			<u>\$ 305,680</u>

See accompanying notes and accountants' compilation report.

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

Balance Sheet - Governmental Fund
November 30, 2019

ASSETS	
Cash and cash equivalents	\$ 208,301
Accounts receivable	<u>100,992</u>
TOTAL ASSETS	<u>\$ 309,293</u>
 LIABILITIES	
Account payable	<u>\$ 3,613</u>
 DEFERRED INFLOW OF RESOURCES	
Unavailable ad valorem taxes	<u>29,868</u>
 FUND BALANCE	
Unassigned	<u>275,812</u>
 TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	 <u>\$ 309,293</u>

See accompanying notes and accountants' compilation 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, 2019

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

Fund Balance, Total Governmental Fund (Statement C)	\$ 275,812
Unavailable tax revenues are not financial resources and, therefore, are not reported in the governmental fund	<u>29,868</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 305,680</u>

See accompanying notes and accountants' compilation 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, 2019

REVENUES	
Ad valorem taxes	\$ 108,378
Interest	1,231
TOTAL REVENUES	<u>109,609</u>
EXPENDITURES	
Current:	
General government	
Professional fees	1,200
Administrative collection fee	3,613
Public safety	
Maintenance and operations	<u>25,000</u>
TOTAL EXPENDITURES	<u>29,813</u>
Excess of revenues over expenditures	79,796
Fund balances - beginning	<u>196,016</u>
Fund balance - ending	<u>\$ 275,812</u>

See accompanying notes and accountants' compilation 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, 2019

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

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 79,796
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>(7,220)</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ 72,576</u>

See accompanying notes and accountants' compilation 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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Ad valorem taxes	\$ 115,000	\$ 94,000	\$ 96,546	\$ 2,546
Interest	-	-	1,231	1,231
Total revenues	<u>115,000</u>	<u>94,000</u>	<u>97,777</u>	<u>3,777</u>
EXPENDITURES				
Current:				
General government	-	1,200	4,757	3,557
Public safety	20,000	25,000	25,000	-
Capital outlay	500	-	-	-
Total expenditures	<u>20,500</u>	<u>26,200</u>	<u>29,757</u>	<u>3,557</u>
Excess of revenues over expenditures	<u>94,500</u>	<u>67,800</u>	<u>68,020</u>	<u>220</u>
Fund balances - beginning	<u>140,500</u>	<u>140,500</u>	<u>140,281</u>	<u>(219)</u>
Fund balances - ending	<u>\$ 235,000</u>	<u>\$ 208,300</u>	<u>\$ 208,301</u>	<u>\$ 1</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, 2019

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, 2019

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, 2019

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, 2019

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