WEBSTER PARISH FIRE PROTECTION
DISTRICT NO. 4
Dubberly, Louisiana

FINANCIAL STATEMENTS

DECEMBER 31, 2025

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Financial Statements
As of and for the Year Ended December 31, 2025

TABLE OF CONTENTS

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
KRISTINE H. COLE, CPA

KRISTIE K. MARTIN, CPA
MARY A. LANE, CPA

CARLOS E. MARTIN, CPA (2020)

MEMBERS
AMERICAN INSTITUTE OF
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, 2025, 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 30, 2026

BASIC FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Statement of Net Position
December 31, 2025

		Governmental Activities
ASSETS		
Cash	$	412,094
Investments		213,550
Accounts receivable		174,508
Prepaid		8,419
Capital assets, net		607,868
TOTAL ASSETS		1,416,439
LIABILITIES		
Accounts payable and accrued expenses		5,325
TOTAL LIABILITIES		5,325
NET POSITION		
Net investment in capital assets		607,868
Unrestricted		803,246
TOTAL NET POSITION	$	1,411,114

See accountants' report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4

Dubberly, Louisiana

Statement of Activities
For the Year Ended December 31, 2025

Functions/Programs	Expenses	Program revenues Operating grants & contributions	Governmental activities Net (expenses)/ revenue
Governmental activities:			
Public safety - fire protection	$ (122,966)	$ 600	$ (122,366)
General revenues:			
Property taxes levied for general purposes			141,325
Intergovernmental - fire insurance rebate			6,312
Interest income			4,937
Total general revenues			152,574
Change in net position			30,208
Net position - beginning			1,380,906
Net position - ending			$ 1,411,114

See accountants' report.

STATEMENT C

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4

Dubberly, Louisiana

Balance Sheet - Governmental Fund
December 31, 2025

	General Fund
ASSETS	
Cash and cash equivalents	$ 412,095
Investments	213,550
Accounts receivables	174,508
TOTAL ASSETS	$ 800,153
LIABILITIES	
Accounts payable	$ 5,326
DEFERRED INFLOW OF RESOURCES	
Unavailable ad valorem taxes	35,960
FUND BALANCE	
Unassigned	758,867
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	$ 800,153

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, 2025

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

Fund Balance, Total Governmental Fund (Statement C)	$	758,867
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund.		607,868
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the fund financial statements.		8,419
Deferred revenues are not current financial resources and, therefore, are not reported in the governmental fund.		35,960
Net Position of Governmental Activities (Statement A)	$	1,411,114

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, 2025

	General Fund
REVENUES	
Ad valorem taxes	$ 140,603
Intergovernmental	6,912
Interest	4,937
TOTAL REVENUES	152,452
EXPENDITURES	
Public safety	
Building maintenance	2,754
Truck maintenance	10,636
Firefighting supplies	3,626
Utilities	4,456
Insurance	15,662
Incentive pay	8,200
Office expense	653
Legal and professional	4,800
Administrative collection fee	4,937
Dues	2,550
Miscellaneous	292
TOTAL EXPENDITURES	58,566
Excess of expenditures over revenues	93,886
Fund balances - beginning	664,981
Fund balances - ending	$ 758,867

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, 2025

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net Change in Fund Balance, Governmental Fund (Statement E)	$	93,886
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.		(65,179)
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.		780
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.		721
Change in Net Position of Governmental Activities (Statement B)	$	30,208

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, 2025

	Budgeted amounts		Actual	Variance with Final Budget Favorable
	Original	Final	(Cash basis)	(Unfavorable)
REVENUES				
Ad valorem taxes	$ 142,100	$ 148,000	$ 141,897	$ (6,103)
Intergovernmental:				
2% Fire insurance rebate	6,325	6,200	6,312	112
Webster Parish Police Jury	600	600	600	-
Interest	4,700	10,000	4,937	(5,063)
Other income	-	-	-	-
TOTAL REVENUES	153,725	164,800	153,746	(11,054)
EXPENDITURES				
Public safety				
Building maintenance	2,500	8,000	2,754	5,246
Truck maintenance	12,000	25,000	10,816	14,184
Firefighting supplies	4,000	10,000	3,626	6,374
Utilities	4,500	6,000	4,564	1,436
Insurance	15,675	15,000	15,662	(662)
Incentive pay	7,000	7,000	8,200	(1,200)
Office expense	654	1,155	653	502
Legal and professional	11,300	7,300	4,800	2,500
Administrative collection fee	-	-	5,477	(5,477)
Dues	2,550	2,500	2,550	(50)
Miscellaneous	5,780	70	292	(222)
Capital outlay	-	500,000	-	500,000
TOTAL EXPENDITURES	65,959	582,025	59,394	522,631
Excess (deficiency) of revenues over (under) expenditures	87,766	(417,225)	94,352	511,577
Fund balance - beginning	531,292	531,292	531,292	-
Fund balance - ending	$ 619,058	$ 114,067	$ 625,644	$ 511,577

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Notes to Budgetary Comparison Schedule
For the Year Ended December 31, 2025

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	$ 93,886
(Increase) decrease in receivables	573
Increase (decrease) in deferred inflows	721
Increase (decrease) in payables	(828)
Excess of revenues over expenditures, cash basis	$ 94,352

SUPPLEMENTARY INFORMATION

Schedule 2

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Schedule of Compensation Paid to Board Members
For the Year Ended December 31, 2025

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

Schedule 3

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, 2025

Ronnie Chreene, Fire Chief

Fire incentive payments $840

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, 2025

2024-01 Late filing

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

Status: Resolved

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4
Dubberly, Louisiana

Schedule of Current Year Findings
For the Year Ended December 31, 2025

There are no findings to be reported in the current year.