

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

ANNUAL FINANCIAL STATEMENTS

NOVEMBER 30, 2025

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12

WEBSTER PARISH POLICE JURY

Heflin, Louisiana

Financial Statements

As of and for the year ended November 30, 2025

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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, 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 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.

Wise Martin & Co LLC

Minden, Louisiana

May 27, 2026

BASIC FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12

Webster Parish Police Jury

Heflin, Louisiana

Statement of Net Position

November 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 28,132
Investments	500,000
Due from other governments	174,810
Interest receivable	<u>14,118</u>
TOTAL ASSETS	<u>717,060</u>
LIABILITIES	
Accounts payable and accrued expenses	<u>5,680</u>
TOTAL LIABILITIES	<u>5,680</u>
NET POSITION	
Unrestricted	<u>711,380</u>
TOTAL NET POSITION	<u>\$ 711,380</u>

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, 2025

	<u>Expenses</u>	<u>Governmental activities: Net (expenses)/ revenue</u>
<u>Functions/Programs</u>		
Governmental activities:		
General government	\$ 5,747	\$ (5,747)
Public safety - fire protection	<u>81,500</u>	<u>(81,500)</u>
Total governmental activities	<u>87,247</u>	<u>(87,247)</u>
General revenues:		
Property taxes levied for general purposes		115,680
Interest income		<u>14,445</u>
Total general revenues		130,125
Change in net position		42,878
Net position - beginning		<u>668,502</u>
Net position - ending		<u>\$ 711,380</u>

See accountants' report.

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

Heflin, Louisiana

Balance Sheet - Governmental Fund

November 30, 2025

ASSETS

Cash and cash equivalents	\$	28,132
Investments		500,000
Due from other governments		174,810
Interest receivable		<u>14,118</u>
TOTAL ASSETS	\$	<u>717,060</u>

LIABILITIES

Account payable	\$	<u>5,680</u>
Total liabilities		<u>5,680</u>

DEFERRED INFLOW OF RESOURCES

Unavailable ad valorem taxes		81,620
Unavailable interest income		<u>14,118</u>
Total deferred inflow of resources		<u>95,738</u>

FUND BALANCE

Unassigned		<u>615,642</u>
Total fund balance		<u>615,642</u>

**TOTAL LIABILITIES, DEFERRED INFLOW OF
RESOURCES, AND FUND BALANCE****\$ 717,060**

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, 2025

Fund Balance, Total Governmental Fund (Statement C)	\$ 615,642
Unavailable revenues are not financial resources and, therefore, are not reported in the governmental fund	<u>95,738</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 711,380</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, 2025

REVENUES

Ad valorem taxes	\$	117,748
Interest		<u>327</u>
TOTAL REVENUES		<u>118,075</u>

EXPENDITURES

Current:

General government

Professional fees 1,575

Administrative collection fee 4,106

Office expense 65

Public safety

Maintenance and operations 81,500TOTAL EXPENDITURES 87,246

Excess of revenues over expenditures 30,829

Fund balances - beginning 584,813Fund balance - ending \$ 615,642

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, 2025

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 30,829
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>12,049</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ 42,878</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, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Ad valorem taxes	\$ 115,000	\$ 107,000	\$ 93,797	\$ (13,203)
Interest	-	-	327	327
Total revenues	<u>115,000</u>	<u>107,000</u>	<u>94,124</u>	<u>(12,876)</u>
EXPENDITURES				
Current:				
General government	3,500	3,000	4,355	(1,355)
Public safety	40,000	80,000	81,500	(1,500)
Capital outlay	<u>500</u>	<u>500</u>	-	<u>500</u>
Total expenditures	<u>44,000</u>	<u>83,500</u>	<u>85,855</u>	<u>(2,355)</u>
Excess of revenues over expenditures	71,000	23,500	8,269	(15,231)
Fund balances - beginning	<u>502,500</u>	<u>502,500</u>	<u>519,864</u>	<u>17,364</u>
Fund balances - ending	<u>\$ 573,500</u>	<u>\$ 526,000</u>	<u>\$ 528,133</u>	<u>\$ 2,133</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, 2025

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

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

*Term ended May 2025

**Term began June 1, 2025

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, 2025

Agency Head: Chairman

Purpose: Scott
Mizell

Total salary and other benefits \$ -

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, 2025

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, 2025

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