

WEBSTER PARISH FIRE PROTECTION  
DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
Doyline, Louisiana

ANNUAL FINANCIAL STATEMENTS

JUNE 30, 2020

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3**  
**WEBSTER PARISH POLICE JURY**  
Doyline, Louisiana

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June 30, 2020

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To the Board of Commissioners  
Webster Parish Fire Protection District No. 3,  
Doyline, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of Webster Parish Fire Protection District No. 3, component unit of Webster Parish Police Jury, as of and for the year ended June 30, 2020, 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.

Supplementary information

The accompanying schedule of per diem paid to board members and schedule of compensation, benefits and other payments to 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 form of assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the 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 required 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. 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.

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 and results of operations. 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. 3.

*Wise Martin & Cole LLC*

Wise, Martin & Cole, LLC  
June 30, 2021

## BASIC FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
 WEBSTER PARISH POLICE JURY  
 DOYLINE, LOUISIANA

Statement of Net Position  
 June 30, 2020

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 360,495
Receivables	24,813
Deposits	65
Prepays	7,872
Capital assets, net	810,459
Total assets	1,203,704
<b>LIABILITIES</b>	
Accounts, salaries, and other payables	8,388
Interest payable	4,479
Non-current liability	
Due within one year	17,882
Due in more than one year	189,586
Total liabilities	220,335
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	620,873
Unrestricted	362,496
Total net position	\$ 983,369

See accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
 WEBSTER PARISH POLICE JURY  
 DOYLINE, LOUISIANA

Statement of Activities  
 For the year ended June 30, 2020

	Net <u>(Expenses)</u>
<b>Governmental activities:</b>	
Public safety - fire protection expenses	\$ (188,314)
Interest expense	<u>(4,479)</u>
Total Governmental activities	<u>(192,793)</u>
<b>General revenues:</b>	
Advalorem taxes	157,158
Fire insurance rebate	11,683
Interest	552
Miscellaneous	<u>105</u>
Total general revenues	<u>169,498</u>
Change in net position	(23,295)
Net position - beginning, as originally stated	995,494
Prior period adjustment	<u>11,170</u>
Net position - beginning, restated	<u>1,006,664</u>
Net position - ending	<u>\$ 983,369</u>

See accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
 WEBSTER PARISH POLICE JURY  
 DOYLINE, LOUISIANA

Balance Sheet - Governmental Fund  
 June 30, 2020

	<u>General Fund</u>
<b>ASSETS</b>	
Cash	\$ 360,495
Receivables	24,813
Deposits	65
Total assets	<u>\$ 385,373</u>
 <b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	\$ 8,388
Total liabilities	<u>8,388</u>
Deferred inflow of resources:	
Unavailable revenues	<u>12,892</u>
Total deferred inflow of resources	<u>12,892</u>
Fund balances:	
Unassigned	<u>364,093</u>
Total fund balance	<u>364,093</u>
 Total liabilities, deferred inflow of resources, and fund balance and fund balance	 <u>\$ 385,373</u>

See accountants' compilation report.



WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
 WEBSTER PARISH POLICE JURY  
 DOYLINE, LOUISIANA

Reconciliation of the Governmental Fund Balance Sheet  
 to the Government-Wide Financial Statement of Net Position  
 June 30, 2020

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

Fund Balance, Total Governmental Fund (Statement C)	\$ 364,093
Prepaid assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds balance sheet	7,872
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund	810,459
Long-term liabilities not due and payable in the current period and, therefore, are not reported in the governmental funds. All liabilities, both current and long-term are reported in the Statement of Net Position	
Accrued interest payable	(4,479)
Capital lease obligation	(207,468)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds	
Unavailable revenue	<u>12,892</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 983,369</u>

See accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
 WEBSTER PARISH POLICE JURY  
 DOYLINE, LOUISIANA

Governmental Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the year ended June 30, 2020

	General Fund
<b>REVENUES</b>	
Ad valorem taxes	\$ 144,294
Fire insurance rebate	11,683
Interest	524
Miscellaneous	105
Total revenues	156,606
<b>EXPENDITURES</b>	
Current - public safety:	
Utilities	8,183
Insurance	21,246
Office expense	9,253
Miscellaneous	1,822
Legal and accounting	1,500
Radio expense	12,320
Reimbursed expenses	4,495
Repairs and maintenance	27,632
Buildings and grounds	6,848
Fuel	8,091
Telephone expense	1,414
Tools and supplies	11,888
Training	849
Pension fund expense	5,656
Capital outlay	309,312
Total expenditures	430,509
Deficiency of revenues under expenditures	(273,903)
<b>OTHER FINANCING SOURCES</b>	
Capital lease proceeds	207,468
Total other financing sources	207,468
Net change in fund balances	(66,435)
Fund balances at beginning of year, as originally stated	419,358
Prior period adjustment	11,170
Fund balances at beginning of year, restated	430,528
Fund balances at end of year	\$ 364,093

See accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
 WEBSTER PARISH POLICE JURY  
 DOYLINE, 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 June 30, 2020

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

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ (66,435)
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	26,855
Revenues in the Statement of Activities that do not provide current resources are not reported as revenues in the fund financial statements	12,892
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	
Prepaid assets	7,872
Accrued interest payable	<u>(4,479)</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ (23,295)</u>

See accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
 WEBSTER PARISH POLICE JURY  
 DOYLINE, 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 June 30, 2020

	Budget Amounts		Actual Cash Basis	Variance with Final Budget Over (Under)
	Original	Final		
<b>REVENUES</b>				
Ad valorem taxes	\$ -	\$ -	\$ 143,531	\$ 143,531
Interest	-	-	484	484
Intergovernmental -				
Fire insurance rebate	-	-	600	600
Other	-	-	105	105
Total revenues	<u>-</u>	<u>-</u>	<u>144,720</u>	<u>144,720</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Utilities	8,000	8,000	8,156	(156)
Insurance	30,000	30,000	21,246	8,754
Office expense	14,500	14,500	8,064	6,436
Miscellaneous	6,300	6,300	947	5,353
Tools and supplies	45,000	45,000	11,888	33,112
Legal and accounting	2,000	2,000	1,500	500
Radio expense	10,000	10,000	12,320	(2,320)
Reimbursed expenses	-	-	4,495	(4,495)
Repairs and maintenance	50,000	50,000	22,718	27,282
Buildings and grounds	25,000	25,000	6,913	18,087
Fuel	9,000	9,000	7,232	1,768
Telephone expense	1,500	1,500	1,414	86
Training	4,000	4,000	849	3,151
Pension fund expense	-	-	5,656	(5,656)
Capital outlay	<u>298,000</u>	<u>298,000</u>	<u>309,312</u>	<u>(11,312)</u>
	<u>503,300</u>	<u>503,300</u>	<u>422,710</u>	<u>80,590</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(503,300)</u>	<u>(503,300)</u>	<u>(277,990)</u>	<u>225,310</u>
<b>OTHER FINANCING SOURCES</b>				
Capital lease proceeds	-	-	207,468	207,468
Total other financing sources	<u>-</u>	<u>-</u>	<u>207,468</u>	<u>207,468</u>
Net change in fund balance	<u>(503,300)</u>	<u>(503,300)</u>	<u>(70,522)</u>	<u>432,778</u>
Fund balance at beginning of year, as originally stated	419,913	419,913	419,913	-
Prior period adjustment	-	-	11,170	11,170
Fund balance at beginning of year, restated	<u>419,913</u>	<u>419,913</u>	<u>431,083</u>	<u>11,170</u>
Fund balance at end of year	<u>\$ (83,387)</u>	<u>\$ (83,387)</u>	<u>\$ 360,561</u>	<u>\$ 443,948</u>

SUPPLEMENTARY INFORMATION

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
Doyline, Louisiana**

**Schedule of Per Diem Paid to Board Members  
For the Year Ended June 30, 2020**

The following serve on the Board without compensation:

Clyde Carter	Chairman
Gloria Bellard *	Secretary/Treasurer
Jennifer Garrett **	Secretary/Treasurer
J.T. Rudisill	Commissioner
Gary Loftin	Commissioner
Jakie Daniels	Commissioner
James Everett Watson	Commissioner

\* Effective July 2019 - March 2020

\*\* Effective June 2020

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
DOYLINE, LOUISIANA**

**Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2020**

Agency Head Name: Chairman - Clyde Carter

No payments made to the Agency Head during the June 30, 2020 year end.



## OTHER INFORMATION

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
Doyline, Louisiana**

**Summary Schedule of Prior Year Findings  
As of and for the Year Ended June 30, 2020**

There were no findings required to be reported for the fiscal year ended June 30, 2019.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
Doyline, Louisiana**

**Summary of Current Year Findings  
As of and for the Year Ended June 30, 2020**

There were no findings required to be reported for the fiscal year ended June 30, 2020.