

WEBSTER PARISH FIRE PROTECTION
DISTRICT NO. 3
Doyline, Louisiana

ANNUAL FINANCIAL STATEMENTS

JUNE 30, 2022

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3
Doyline, Louisiana

Table of Contents
June 30, 2022

| | <u>Statement</u> | <u>Page</u> |
|---|------------------|-------------|
| ACCOUNTANTS' COMPILATION REPORT | | 1 |
| BASIC FINANCIAL STATEMENTS: | | |
| Government-wide Financial Statements: | | |
| Statement of Net Position | A | 4 |
| Statement of Activities | B | 5 |
| Fund Financial Statements: | | |
| Balance Sheet | C | 6 |
| Reconciliation of the Governmental Fund Balance Sheet to the Government-wide Financial Statement of Net Position | D | 7 |
| Statement of Revenues, Expenditures and Changes in Fund Balance | E | 8 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities | F | 9 |
| | <u>Schedule</u> | <u>Page</u> |
| REQUIRED SUPPLEMENTARY INFORMATION: | | |
| Budgetary Comparison Schedule | 1 | 11 |
| SUPPLEMENTARY INFORMATION: | | |
| Schedule of Per Diem Paid to Board Members | 2 | 14 |
| Schedule of Compensation, Benefits and Other Payments to Agency Head | 3 | 15 |
| SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITORS | | |
| Summary Schedule of Prior Year Findings | 4 | 17 |
| Schedule of Current Year Findings | 5 | 18 |

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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 as of and for the year ended June 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 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 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 form of 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 and 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 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. 3.

Wise, Martin & Cole, LLC

Minden, Louisiana
December 31, 2022

BASIC FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3
DOYLINE, LOUISIANA

Statement of Net Position
June 30, 2022

| | Governmental Activities |
|---|----------------------------|
| ASSETS | |
| Cash | \$ 285,716 |
| Receivables | 20,672 |
| Prepays | 9,386 |
| Capital assets, net | 636,590 |
| Total assets | 952,364 |
| LIABILITIES | |
| Accounts payable | 1,533 |
| Interest payable | 4,753 |
| Unearned revenue | 12,710 |
| Non-current liability: | |
| Due within one year | 19,067 |
| Due in more than one year | 152,054 |
| Total liabilities | 190,117 |
| NET POSITION | |
| Invested in capital assets, net of related debt | 465,469 |
| Unrestricted | 296,778 |
| Total net position | \$ 762,247 |

See accountants' report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3
DOYLINE, LOUISIANA

Statement of Activities
For the year ended June 30, 2022

| | Net <u>(Expenses)</u> |
|--|--------------------------|
| Governmental activities: | |
| Public safety - fire protection expenses | \$ (283,324) |
| Interest on long-term debt | <u>(5,970)</u> |
| Total Governmental activities | <u>(289,294)</u> |
| | |
| General revenues: | |
| Ad valorem taxes | 154,959 |
| Fire insurance rebate | 19,512 |
| Interest | 503 |
| Miscellaneous | <u>3,317</u> |
| Total general revenues | <u>178,291</u> |
| | |
| Change in net position | (111,003) |
| | |
| Net position - beginning, as originally stated | 885,960 |
| Prior period adjustment | <u>(12,710)</u> |
| Net position - beginning, restated | <u>873,250</u> |
| | |
| Net position - ending | <u>\$ 762,247</u> |

See accountants' report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3
DOYLINE, LOUISIANA

Balance Sheet - Governmental Fund
June 30, 2022

| | <u>General Fund</u> |
|---|-------------------------|
| ASSETS | |
| Cash | \$ 285,716 |
| Receivables | <u>20,672</u> |
| Total assets | <u>\$ 306,388</u> |
| LIABILITIES AND FUND BALANCE | |
| Liabilities: | |
| Accounts payable | \$ 1,533 |
| Unearned revenue | <u>12,710</u> |
| Total liabilities | <u>14,243</u> |
| Fund balance: | |
| Unassigned | <u>292,145</u> |
| Total fund balance | <u>292,145</u> |
| Total liabilities and fund balance | <u>\$ 306,388</u> |

See accountants' report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3
DOYLINE, LOUISIANA

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

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

| | |
|--|-------------------|
| Fund Balance, Total Governmental Fund (Statement C) | \$ 292,145 |
| Prepaid assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds balance sheet | 9,386 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds | 636,590 |
| 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 | |
| Interest payable | (4,753) |
| Financed purchase | <u>(171,121)</u> |
| Net Position of Governmental Activities (Statement A) | <u>\$ 762,247</u> |

See accountants' report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3
DOYLINE, LOUISIANA

Governmental Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the year ended June 30, 2022

| | General Fund |
|--|-----------------|
| REVENUES | |
| Ad valorem taxes | \$ 154,959 |
| Fire insurance rebate | 19,512 |
| Interest | 503 |
| Miscellaneous | 3,317 |
| Total revenues | 178,291 |
| EXPENDITURES | |
| Public safety: | |
| Travel, seminars and conferences | 378 |
| Repairs and maintenance | 70,319 |
| Tools and supplies | 18,791 |
| Insurance | 23,159 |
| Buildings and grounds | 2,113 |
| Utilities | 18,322 |
| Office expense | 5,669 |
| Training | 1,775 |
| Firemens reimbursed expenses | 9,490 |
| Pension fund expense | 5,608 |
| Fuel | 10,644 |
| Radio expense | 4,917 |
| Legal and accounting | 9,075 |
| Miscellaneous | 10,196 |
| Capital outlay | 10,023 |
| Debt service: | |
| Principal | 18,465 |
| Interest | 6,181 |
| Total expenditures | 225,125 |
| Net change in fund balance | (46,834) |
| Fund balance - beginning, as originally stated | 351,689 |
| Prior period adjustment | (12,710) |
| Fund balance - beginning, restated | 338,979 |
| Fund balances - ending | \$ 292,145 |

See accountants' report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3
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, 2022

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

| | |
|--|---------------------|
| Net change in Fund Balance, Governmental Fund (Statement E) | \$ (46,834) |
| 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 net amount of additions \$10,023 and depreciation \$(93,407). | (83,384) |
| 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 | 540 |
| Interest payable | 210 |
| Long-term liability | <u>18,465</u> |
| Change in Net Position of Governmental Activities (Statement B) | <u>\$ (111,003)</u> |

See accountants' report.

REQUIRED SUPPLEMENTARY INFORMATION

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3
DOYLINE, LOUISIANA

Budgetary Comparison Schedule - General fund
For the Year Ended June 30, 2022

| | Budget Amounts | | Actual Cash Basis | Variance with Final Budget Over (Under) |
|---|-------------------|-------------------|----------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Ad valorem taxes | \$ - | \$ 130,000 | \$ 153,945 | \$ 23,945 |
| Intergovernmental: | | | | |
| Fire insurance rebate | - | 19,000 | 10,997 | (8,003) |
| Webster Parish Police Jury - tax distribution | - | 11,000 | - | (11,000) |
| Webster Parish Sheriff - distribution | - | 5,500 | - | (5,500) |
| Interest | - | 500 | 357 | (143) |
| Reserves | - | 100,000 | - | (100,000) |
| Other | - | - | 4,938 | 4,938 |
| Total revenues | <u>-</u> | <u>266,000</u> | <u>170,237</u> | <u>(95,763)</u> |
| EXPENDITURES | | | | |
| Public safety: | | | | |
| Travel, seminars, and conferences | - | - | 378 | (378) |
| Repairs and maintenance | 50,000 | 50,000 | 94,700 | (44,700) |
| Tools and supplies | 29,000 | 29,000 | 18,791 | 10,209 |
| Insurance | 25,000 | 25,000 | 23,159 | 1,841 |
| Buildings and grounds | 13,000 | 13,000 | 2,113 | 10,887 |
| Utilities | 11,600 | 11,600 | 18,378 | (6,778) |
| Office expense | 3,000 | 3,000 | 6,082 | (3,082) |
| Training | 7,000 | 7,000 | 1,775 | 5,225 |
| Firemens reimbursed expenses | 9,000 | 9,000 | 9,490 | (490) |
| Pension fund expense | - | - | 5,608 | (5,608) |
| Fuel | 6,000 | 6,000 | 10,644 | (4,644) |
| Radio expense | 2,500 | - | 4,917 | (4,917) |
| Legal and accounting | 6,800 | 6,800 | 8,675 | (1,875) |
| Miscellaneous | 7,000 | 7,000 | 10,075 | (3,075) |
| Capital outlay | 87,300 | 87,300 | 10,023 | 77,277 |
| Debt service: | | | | |
| Principal | - | - | 18,465 | (18,465) |
| Interest | - | - | 6,181 | (6,181) |
| | <u>257,200</u> | <u>254,700</u> | <u>249,454</u> | <u>5,246</u> |
| Net change in fund balance | (257,200) | 11,300 | (79,217) | (90,517) |
| Fund balance - beginning | <u>364,933</u> | <u>364,933</u> | <u>364,933</u> | <u>-</u> |
| Fund balance - ending | <u>\$ 107,733</u> | <u>\$ 376,233</u> | <u>\$ 285,716</u> | <u>\$ (90,517)</u> |

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3
DOYLINE, LOUISIANA

Notes to the Budgetary Comparison Schedule
For the Year Ended June 30, 2022

01) The District's budget is adopted on a cash basis.

02) The following schedule reconciles the net change in fund balance on cash basis with net change in fund balance on GAAP basis.

| | | |
|--|----|-----------------|
| Net change in fund balance, GAAP basis | \$ | (46,834) |
| To adjust for receivables | | (8,055) |
| To adjust for payables | | <u>(24,328)</u> |
| Net change in fund balance, cash basis | \$ | <u>(79,217)</u> |

SUPPLEMENTARY INFORMATION

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3
Doyline, Louisiana

Schedule of Per Diem Paid to Board Members
For the Year Ended June 30, 2022

The following serve on the Board without compensation:

| | |
|----------------------|--------------|
| Clyde Carter | Chairman |
| J.T. Rudisill | Commissioner |
| Gary Loftin | Commissioner |
| James Everett Watson | Commissioner |
| Fred Weaver | Commissioner |

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

**Schedule of Compensation, Benefits and
Other Payments to Agency Head
For the Year Ended June 30, 2022**

Agency Head Name: Chairman - Clyde Carter

No payments made to the Agency Head during the June 30, 2022 year end.

SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR

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

**Summary Schedule of Prior Year Findings
As of and for the Year Ended June 30, 2022**

There were no findings required to be reported for the fiscal year ended June 30, 2021.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3
Doyline, Louisiana

Summary of Current Year Findings
As of and for the Year Ended June 30, 2022

There were no findings required to be reported for the fiscal year ended June 30, 2022.