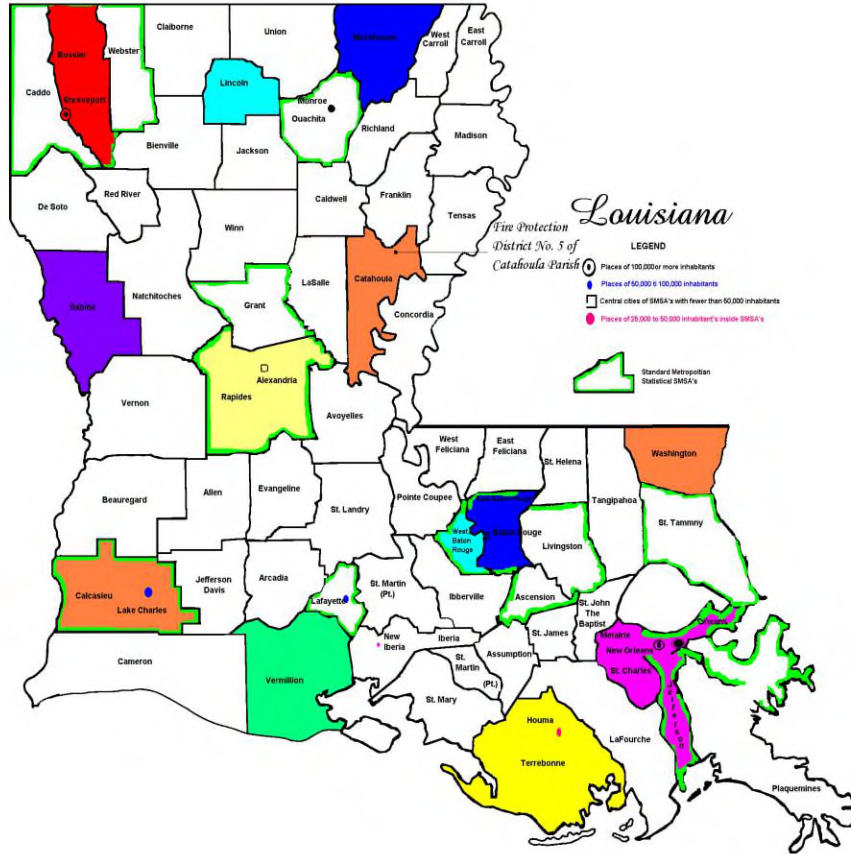


**FIRE PROTECTION DISTRICT NO. 5  
OF CATAHOULA PARISH**

**Financial Statements**

**December 31, 2023**

# FIRE PROTECTION DISTRICT NO. 5 OF CATAHOULA PARISH JONESVILLE, LOUISIANA



\* Fire Protection District No. 5 of Catahoula Parish was created by the Catahoula Parish Police Jury, as authorized by Louisiana Revised Statute 33:4562. The Fire District is administered by a board of five commissioners who are appointed by the Catahoula Parish Police Jury. The District owns and operates two fire facilities and engages in activities designed to provide fire services to the Manifest and Aimwell communities.

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## **THE VERCHER GROUP**

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### MEMBERS

American Institute of  
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Certified Public Accountants

Association of  
Certified Fraud Examiners

### **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Fire Protection District No. 5 of Catahoula Parish (a component unit of the Catahoula Parish Police Jury, Louisiana), as of and for the year ended December 31, 2023, which collectively comprise the Fire Protection District No. 5 of Catahoula Parish's basic financial statements, 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 omitted management's discussion & analysis and budgetary comparison schedule 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 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 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 Fire Protection District No. 5 of Catahoula Parish'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.

The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

*The Vercher Group*

Jena, Louisiana  
June 12, 2024

## **Basic Financial Statements**

**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Statement of Financial Position  
December 31, 2023**

<b>ASSETS</b>	
<b>Current Assets</b>	
Cash	\$ 135,545
Ad Valorem Tax Receivable	26,367
<b>Total Current Assets</b>	<u>161,912</u>
<b>Non-Current Assets</b>	
Property, Plant, & Equipment, Net	124,647
<b>Total Non-Current Assets</b>	<u>124,647</u>
<b>TOTAL ASSETS</b>	<u><u>286,559</u></u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Total Current Liabilities</b>	<u>-0-</u>
<b>Non-Current Liabilities</b>	
<b>Total Non-Current Liabilities</b>	<u>-0-</u>
<b>TOTAL LIABILITIES</b>	<u>-0-</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	124,647
Unrestricted	161,912
<b>TOTAL NET POSITION</b>	<u>\$ 286,559</u>

See independent accountant's compilation report.

**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Statement of Activities  
Year Ended December 31, 2023**

<b>FUNCTIONS/PROGRAMS</b>	<b>EXPENSES</b>	<b>CHARGES FOR SERVICES</b>	<b>CAPITAL GRANTS</b>	<b>GOVERNMENTAL ACTIVITIES</b>
Governmental Activities				
General Government	\$ (33,554)	\$ -0-	\$ -0-	\$ (33,554)
Total	\$ <u>(33,554)</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	<u>(33,554)</u>
		<b>GENERAL REVENUES</b>		
		Ad Valorem Taxes		31,184
		2% Fire Insurance Rebate		6,729
		<b>TOTAL GENERAL REVENUES</b>		<u>37,913</u>
		<b>CHANGE IN NET POSITION</b>		4,359
		<b>NET POSITION – BEGINNING</b>		<u>282,200</u>
		<b>NET POSITION – ENDING</b>	\$	<u>286,559</u>

See independent accountant's compilation report.

**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Balance Sheet  
December 31, 2023**

<b>ASSETS</b>	
Cash	\$ 135,545
Taxes Receivable	<u>26,367</u>
<b>TOTAL ASSETS</b>	<u><u>161,912</u></u>
 <b>LIABILITIES &amp; FUND BALANCE</b>	
Fund Balance, Unassigned	<u>161,912</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u><u>\$ 161,912</u></u>

See independent accountant's compilation report.





**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Statement of Revenues, Expenditures, & Changes in Fund Balance  
For the Year Ended December 31, 2023**

<b>REVENUES</b>	
Ad Valorem Tax	\$ 31,184
2% Fire Insurance Rebate	6,729
<b>TOTAL REVENUES</b>	37,913
 <b>EXPENDITURES</b>	
Professional Fees	790
Contract Labor	700
Fuel	338
Supplies	650
Utilities	5,259
Dues & Subscriptions	180
Office Expense	1,136
Repairs & Maintenance	3,376
Miscellaneous	876
<b>TOTAL EXPENDITURES</b>	13,305
 <b>NET CHANGE IN FUND BALANCE</b>	 24,608
 <b>FUND BALANCE - BEGINNING</b>	 137,304
<b>FUND BALANCE - ENDING</b>	<b>\$ 161,912</b>

See independent accountant's compilation report.

**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances  
of Government Funds to the Statement of Activities  
Year Ended December 31, 2023**

Net change in fund balance – total governmental funds	\$	24,608
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Amounts reported for governmental activities in the Statement of Activities are different because:

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 which capital outlays exceeded depreciation in the current period.

Capital Outlay		-0-
Depreciation		(20,249)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.

Principal Paid		-0-
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Change in net position of governmental activities	\$	<u>4,359</u>
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See independent accountant's compilation report.

**Supplementary Information**

**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana**

**Schedule of Compensation Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2023**

Fire Protection District No. 5  
Ronald Renfrow, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (List any other here)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

\*An example of an un-vouchered expense would be a travel advance.

See independent accountant's compilation report.

## **Other Reports**

**FIRE PROTECTION DISTRICT NO. 5 OF CATAHOULA PARISH  
JONESVILLE, LOUISIANA**

**MANAGEMENT LETTER COMMENTS**

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During the course of our review, we observed conditions and circumstances that may be improved. Below are findings noted for improvement, our recommendation for improvement and the Fire District's plan for corrective action.

**CURRENT YEAR MANAGEMENT LETTER COMMENTS**

No findings to report.