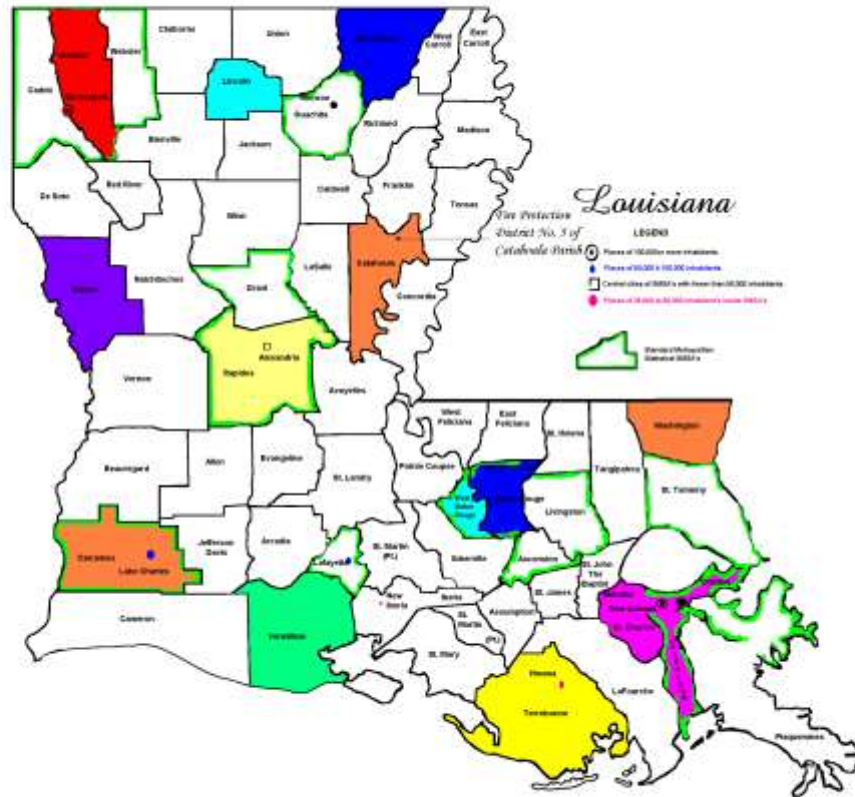


**FIRE PROTECTION DISTRICT NO. 1
OF CATAHOULA PARISH**

Financial Statements

December 31, 2024

FIRE PROTECTION DISTRICT NO. 1 OF CATAHOULA PARISH JONESVILLE, LOUISIANA



* Fire Protection District No. 1 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 Enterprise communities.

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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. 1 of Catahoula Parish
Enterprise, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Fire Protection District No. 1 of Catahoula Parish (a component unit of the Catahoula Parish Police Jury, Louisiana), as of and for the year ended December 31, 2024, which collectively comprise the Fire Protection District No. 1 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. 1 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
April 25, 2026

Basic Financial Statements

**Fire Protection District No. 1 of Catahoula Parish
Enterprise, Louisiana
Statement of Financial Position
December 31, 2024**

ASSETS	
Current Assets	
Cash	\$ 174,514
Investments	23,587
Total Current Assets	<u>198,101</u>
Non-Current Assets	
Property, Plant, & Equipment, Net	<u>22,601</u>
Total Non-Current Assets	<u>22,601</u>
TOTAL ASSETS	<u><u>220,702</u></u>
LIABILITIES	
Current Liabilities	
Total Current Liabilities	<u>608</u>
Non-Current Liabilities	
Total Non-Current Liabilities	<u>-0-</u>
TOTAL LIABILITIES	<u>608</u>
NET POSITION	
Net Investment in Capital Assets	22,601
Unrestricted	197,493
TOTAL NET POSITION	<u><u>\$ 220,094</u></u>

See independent accountant's compilation report.

**Fire Protection District No. 1 of Catahoula Parish
Enterprise, Louisiana
Statement of Activities
Year Ended December 31, 2024**

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	CAPITAL GRANTS	GOVERNMENTAL ACTIVITIES
Governmental Activities				
General Government	\$ (18,455)	\$ -0-	\$ -0-	\$ (18,455)
Total	\$ (18,455)	\$ -0-	\$ -0-	\$ (18,455)
		GENERAL REVENUES		
		Ad Valorem Taxes		85,886
		2% Fire Insurance Rebate		3,698
		Interest Income		350
		Miscellaneous Income		168
		TOTAL GENERAL REVENUES		90,102
		CHANGE IN NET POSITION		71,647
		NET POSITION – BEGINNING		148,447
		NET POSITION – ENDING		\$ 220,094

See independent accountant's compilation report.

**Fire Protection District No. 1 of Catahoula Parish
Enterprise, Louisiana
Balance Sheet
December 31, 2024**

ASSETS	
Cash	\$ 198,101
Taxes Receivable	-0-
TOTAL ASSETS	<u>198,101</u>
LIABILITIES	
Accounts Payable	<u>608</u>
	<u>608</u>
LIABILITIES & FUND BALANCE	
Fund Balance, Unassigned	<u>197,493</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 197,493</u>

See independent accountant's compilation report.

**Fire Protection District No. 1 of Catahoula Parish
Enterprise, Louisiana
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Financial Position
Year Ended December 31, 2024**

Total fund balance – governmental funds	\$	197,493
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.		22,601
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		-0-
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Total net position of governmental activities	\$	<u>220,094</u>
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See independent accountant’s compilation report.

**Fire Protection District No. 1 of Catahoula Parish
Enterprise, Louisiana
Statement of Revenues, Expenditures, & Changes in Fund Balance
For the Year Ended December 31, 2024**

REVENUES	
Ad Valorem Tax	\$ 85,886
2% Fire Insurance Rebate	3,698
Interest Income	350
Miscellaneous Income	168
TOTAL REVENUES	90,102
 EXPENDITURES	
Payroll Expense	3,600
Insurance	2,400
Repairs & Maintenance	3,906
Utilities	3,896
Other Operating	3,400
Capital Outlay	23,854
TOTAL EXPENDITURES	41,056
 NET CHANGE IN FUND BALANCE	49,046
 FUND BALANCE - BEGINNING	148,447
FUND BALANCE - ENDING	\$ 197,493

See independent accountant's compilation report.

**Fire Protection District No. 1 of Catahoula Parish
Enterprise, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances
of Government Funds to the Statement of Activities
Year Ended December 31, 2024**

Net change in fund balance – total governmental funds	\$	49,046
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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		23,854
Depreciation		(1,253)

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>71,647</u>
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See independent accountant's compilation report.

Supplementary Information

**Fire Protection District No. 1 of Catahoula Parish
Enterprise, Louisiana**

**Schedule of Compensation Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2024**

Fire Protection District No. 1
Curtis Roark, 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. 1 OF CATAHOULA PARISH
ENTERPRISE, LOUISIANA**

MANAGEMENT LETTER COMMENTS

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

CURRENT YEAR MANAGEMENT LETTER COMMENTS

2024-001 LATE ANNUAL FILING OF FINANCIAL STATEMENTS

Condition: The Catahoula Fire District No. 1 did not timely file their financial statements with the Louisiana Legislative Auditor on a timely basis.

Criteria: It is required that governmental units file their financial statements annually with the Louisiana Legislative Auditor's Office within six months of the entity's year end closing.

Cause of Condition: Not having the financial statements completed on time.

Potential Effect of Condition: Compliance finding and a freeze on grant funding.

Recommendation: The Fire District should have their audit completed in time to file with the Louisiana Legislative Auditor's Office within six months of the Fire District's year end closing.

Client Response and Corrective Action: The Fire District will have the audit completed in time to file with the Louisiana Legislative Auditor's Office within six months of the year end closing.