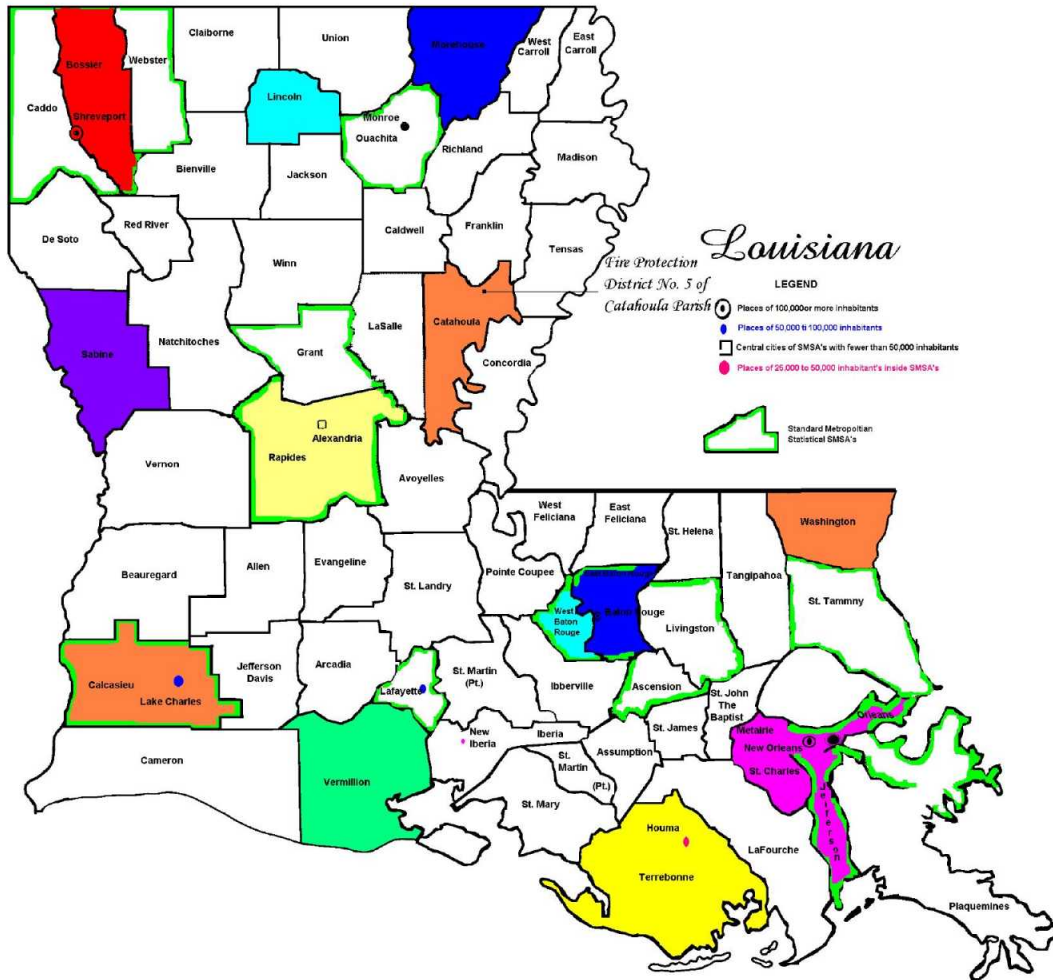


**FIRE PROTECTION DISTRICT NO. 5  
OF CATAHOULA PARISH**

**Financial Statements**

**December 31, 2019**

# 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.

John R. Vercher C.P.A.  
*jrv@centurytel.net*

Jonathan M. Vercher M.S., C.P.A.  
*jonathanvercher@centurytel.net*

David R. Vercher M.B.A., C.P.A., C.F.E.  
*davidvercher@centurytel.net*

## **THE VERCHER GROUP**

*A Professional Corporation of  
Certified Public Accountants*

**P.O. Box 1608  
1737 N 2<sup>nd</sup> St. – Suite A  
Jena, Louisiana 71342  
Tel: (318) 992-6348  
Fax: (318) 992-4374**

### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
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, as of and for the year ended December 31, 2019, 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 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  
August 7, 2020

## **Basic Financial Statements**

**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Statement of Financial Position  
December 31, 2019**

<b>ASSETS</b>	
<b>Current Assets</b>	
Cash	\$ 138,054
Ad Valorem Tax Receivable	25,092
<b>Total Current Assets</b>	<u>163,146</u>
<b>Non-Current Assets</b>	
Property, Plant, & Equipment, Net	137,416
<b>Total Non-Current Assets</b>	<u>137,416</u>
<b>TOTAL ASSETS</b>	<u><u>300,562</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	137,416
Unrestricted	163,146
<b>TOTAL NET POSITION</b>	<u><u>\$ 300,562</u></u>

See independent accountant's compilation report.

**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Statement of Activities  
Year Ended December 31, 2019**

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	CAPITAL GRANTS	GOVERNMENTAL ACTIVITIES
Governmental Activities				
General Government	\$ (25,319)	\$ 6,031	\$ -0-	\$ (19,288)
Total	\$ (25,319)	\$ 6,031	\$ -0-	\$ (19,288)
		<b>GENERAL REVENUES</b>		
		Ad Valorem Taxes		35,741
		2% Fire Insurance Rebate		2,638
		<b>TOTAL GENERAL REVENUES</b>		<b>38,379</b>
		<b>CHANGE IN NET POSITION</b>		19,091
		<b>NET POSITION – BEGINNING</b>		281,471
		<b>NET POSITION – ENDING</b>	\$	<b>300,562</b>

See independent accountant's compilation report.

**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Balance Sheet  
December 31, 2019**

<b>ASSETS</b>	
Cash	\$ 138,054
Taxes Receivable	<u>25,092</u>
<b>TOTAL ASSETS</b>	<u><u>163,146</u></u>
 <b>LIABILITIES &amp; FUND BALANCE</b>	
Fund Balance, Unassigned	<u>163,146</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u><u>\$ 163,146</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, 2019**

<b>REVENUES</b>	
Ad Valorem Tax	\$ 35,741
Manifest Water/Fish Fry	6,031
2% Fire Insurance Rebate	2,638
<b>TOTAL REVENUES</b>	44,410
 <b>EXPENDITURES</b>	
Professional Fees	695
Fuel	379
Insurance	5,773
Utilities	3,160
Miscellaneous	49
<b>TOTAL EXPENDITURES</b>	10,056
 <b>NET CHANGE IN FUND BALANCE</b>	 34,354
 <b>FUND BALANCE - BEGINNING</b>	 128,792
<b>FUND BALANCE - ENDING</b>	\$ 163,146

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, 2019**

Net change in fund balance – total governmental funds \$ 34,354

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 Outlays	-0-	
Depreciation	<u>(15,263)</u>	(15,263)

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		<u>-0-</u>
----------------	--	------------

Change in net position of governmental activities		\$ <u><u>19,091</u></u>
---	--	-------------------------

**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, 2019**

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.