

**NATCHITOCHES PARISH FIRE  
PROTECTION DISTRICT NO. 5  
FINANCIAL REPORT**

**DECEMBER 31, 2024**

Natchitoches Parish Fire Protection District No. 5  
Financial Report  
December 31, 2024

TABLE OF CONTENTS

	<u>Page</u>
Management's Discussion & Analysis	1-3
Independent Accountant's Review Report	4-5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements	
Balance Sheet-Governmental Fund	11
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	12
Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Fund	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	14
Notes to Financial Statements	16-23
Other Required Supplementary Information	
Budgetary Comparison Schedule-General Fund	25
Supplementary Information	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	27
Other Reports/Schedules	
Independent Accountant's Report on Applying Agreed-Upon Procedures	29-32
Louisiana Attestation Questionnaire	33-35
Management Letter	36
Management Response	37

# NATCHITOCHES PARISH FIRE PROTECTION DISTRICT NO. 5

**P. O. Box 340  
Natchez, La 71456**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Natchitoches Parish Fire District No. 5's (hereafter referred to as the District) annual financial report presents an overview and analysis of the District's financial activities for the year ended December 31, 2024. The intent of the MD&A is to look at the District's financial performance as a whole. It should therefore be read in conjunction with this report. Certain comparative information is presented to provide an overview of the District's operations.

### Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and presents a longer-term view of the District's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

#### Government-Wide Financial Statements

- The Statement of Net Position presents all of the District's assets and liabilities, with the difference between the two reported as "net position." Over time, increases or decreases in the District's net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- The Statement of Activities presents information showing how the District's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

#### Fund Financial Statements

The services provided by the District are financed through a governmental fund. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District conducts its day-to-day operations through a governmental fund, the General Fund. These statements provide a short-term view of the District's finances and assist in determining whether there will be adequate financial resources available to meet the current needs of the District.

A summary of the basic government-wide financial statements is as follows:

Summary of the Statement of Net Position

	2024	2023
ASSETS:		
Current Assets	\$ 332,638	\$ 354,757
Capital Assets (net)	<u>457,946</u>	<u>408,142</u>
Total Assets	<u>\$ 790,584</u>	<u>\$ 762,899</u>
LIABILITIES:		
Current Liabilities	\$ 56,019	\$ 39,966
Long-term Liabilities	<u>77,633</u>	<u>39,525</u>
Total Liabilities	<u>\$ 133,652</u>	<u>\$ 79,491</u>
Net Investment in Capital Assets	\$ 327,777	\$ 330,722
Unrestricted	<u>329,155</u>	<u>352,686</u>
Total Net Position	<u>\$ 656,932</u>	<u>\$ 683,408</u>

Summary of the Statement of Activities

	2024	2023
REVENUES:		
Program Revenues-		
Intergovernmental	\$ -	\$ 9,216
General Revenues-		
Taxes	205,029	196,251
Other	<u>12,363</u>	<u>2,142</u>
Total Revenues	<u>\$ 217,392</u>	<u>\$ 207,609</u>
EXPENSES:		
Current-		
Public Safety	234,415	196,754
Interest on Long-Term Debt	<u>9,453</u>	<u>4,891</u>
Total Expenses	<u>243,868</u>	<u>201,645</u>
Change in Net Position	<u>\$ (26,476)</u>	<u>\$ 5,964</u>

The District's assets exceeded its liabilities by \$656,932 (net position) for the year. For the prior year, this was \$683,408.

Unrestricted Net Position of \$329,155 represents the portion available to maintain the District's obligations to both citizens and creditors. This is an decrease of \$23,531 from prior year.

### Debt Administration

At the end of the current fiscal year, the District had total long-term debt of \$130,169.

### General Fund Budgetary Highlights

The actual revenues were more than the budgeted amount for the year by \$35,532. Actual expenditures were \$26,937 less than the budgeted amount.

### Economic Factors and Next Year's Budget

The primary revenue source for the District is property taxes. This tax is not subject to changes in the economy, in the short-term. However, in the long-term, significant increases/decreases in the tax base would be evident.

### Contacting the Fire District

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the District at P. O. Box 340, Natchez, La 71456.

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA, LLC  
Jessica H. Broadway, CPA – A Professional Corporation  
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447

**INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

Natchitoches Parish Fire  
Protection District No. 5  
P. O. Box 340  
Natchez, La 71456

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Natchitoches Parish Fire Protection District No. 5 (District) a component unit of the Natchitoches Parish Government, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

**Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Natchitoches Parish Fire District No. 5 and to meet other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

## Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Budgetary Comparison Schedule be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is presented for purposes of additional analysis and is required by the 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. The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

### *Supplementary Information*

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

### *Other Reporting Requirements*

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated July 14, 2025, on the results of our agreed-upon procedures on page 29 through 32 and pages 33 through 35 present the Louisiana Attestation Questionnaire, page 36 and 37 present Management's letter & response.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier,

CPA's Natchitoches, Louisiana

July 14, 2025

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

Natchitoches Parish Fire Protection District No. 5  
Statement of Net Position  
December 31, 2024

	<u>Governmental Activities</u>
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	\$ 152,617
Revenue Receivable	<u>180,021</u>
Total Current Assets	\$ 332,638
Non-current Assets:	
Capital Assets (net)	<u>457,946</u>
Total Assets	<u>\$ 790,584</u>
LIABILITIES:	
Accounts Payable	\$ 1,356
Payroll Tax Payable	2,127
Current Long-Term Debt	<u>52,536</u>
Total Current Liabilities	\$ 56,019
Non-current Liabilities	
Long-term Debt	<u>77,633</u>
Total Liabilities	<u>\$ 133,652</u>
NET POSITION:	
Net Investment in Capital Assets	\$ 327,777
Unrestricted	<u>329,155</u>
Total Net Position	<u>\$ 656,932</u>

See accompanying notes and independent accountant's review report.

Natchitoches Parish Fire Protection District No. 5  
Statement of Activities  
December 31, 2024

<u>Activities</u>	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental Activities:			
Public Safety	\$ 234,415	\$ -	\$ (234,415)
Interest on Long-Term Debt	<u>9,453</u>	<u>-</u>	<u>(9,453)</u>
Total Governmental Activities	<u>\$ 243,868</u>	<u>\$ -</u>	<u>\$ (243,868)</u>
General Revenues:			
Taxes-			
Ad Valorem			\$ 180,559
Parcel Fees			24,470
Miscellaneous			<u>12,363</u>
Total General Revenues			<u>\$ 217,392</u>
Change in Net Position			\$ (26,476)
Net Position, January 1			<u>683,408</u>
Net Position, December 31			<u>\$ 656,932</u>

See accompanying notes and independent accountant's review report.

## FUND FINANCIAL STATEMENTS

Natchitoches Parish Fire Protection District No. 5  
 Balance Sheet - Governmental Fund  
 December 31, 2024

	<u>Governmental Activities</u>
ASSETS:	
Cash & Cash Equivalents	\$ 152,617
Revenue Receivable	<u>180,021</u>
Total Assets	<u>\$ 332,638</u>
LIABILITIES:	
Accounts Payable	\$ 1,356
Payroll Tax Payable	<u>2,127</u>
Total Liabilities	\$ 3,483
FUND BALANCE:	
Unassigned	<u>329,155</u>
Total Liabilities and Fund Balance	<u>\$ 332,638</u>

See accompanying notes and independent accountant's review report.

Natchitoches Parish Fire Protection District No. 5  
Reconciliation of Governmental Fund  
Balance Sheet to the Statement of Net Position  
December 31, 2024

Total Fund Balance for the Governmental Fund at December 31, 2024	\$ 329,155
----------------------------------------------------------------------	------------

Total Net Position reported for Governmental Activities in  
Statement of Net Position is different because:

The following used in Governmental Activities are  
not current financial resources and, therefore, are  
not reported in the Governmental Funds Balance Sheet-

Capital Assets (Net)	457,946
----------------------	---------

Long-term Liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance	<u>(130,169)</u>
---------------------------------------------------------------------------------------------------------------------------------------------	------------------

Total Net Position reported for Governmental Activities at December 31, 2024	<u>\$ 656,932</u>
---------------------------------------------------------------------------------	-------------------

Natchitoches Parish Fire Protection District No. 5  
Statement of Revenues, Expenditures, and Changes in Fund Balance-  
Governmental Fund  
December 31, 2024

	<u>Governmental Activities</u>
REVENUES:	
Taxes-	
Ad Valorem Taxes	\$ 180,559
Parcel Fee	24,470
Interest & Miscellaneous	<u>12,363</u>
Total Revenues	<u>\$ 217,392</u>
EXPENDITURES:	
Current-	
Public Safety	\$ 181,294
Capital Outlay	102,925
Debt Service	<u>59,629</u>
Total Expenditures	<u>\$ 343,848</u>
Deficiency of Revenues over Expenditures	\$ (126,456)
OTHER FINANCING RESOURCES:	
Proceeds of Debt	<u>\$ 102,925</u>
(Deficiency) of Revenues and Other Sources over Expenditures	\$ (23,531)
Fund Balance-Beginning of Year	<u>352,686</u>
Fund Balance-End of Year	<u>\$ 329,155</u>

See accompanying notes and independent accountant's review report.

Natchitoches Parish Fire Protection District No. 5  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balance of the Governmental Fund  
to the Statement of Activities  
December 31, 2024

Net change in fund balance-governmental fund	\$	(23,531)
----------------------------------------------	----	----------

Some revenues reported in the Statement of Activities do not provide current financial resources and these are not reported as revenues in governmental funds. 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 the funds. These timing differences are summarized below:

Capital Outlay		102,925
Deprecation Expense		(53,121)
Long-term Debt		50,176
Proceeds from Debt		(102,925)
		(102,925)

Change in net position per statement of activities at December 31, 2024	\$	<u>(26,476)</u>
----------------------------------------------------------------------------	----	-----------------

## NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Fire Protection District No. 5  
Notes to Financial Statements  
December 31, 2024

1. Introduction:

Natchitoches Parish Fire Protection District No. 5 (District) was created by the Natchitoches Parish Government, by ordinance in June 1982, under the provisions of Louisiana Revised Statutes 40:1492-1701, for the purpose of providing fire protection for the citizens of the District. The District is governed by a Board of Commissioners who are resident property taxpayers of the District. The commissioners are approved/appointed by the Natchitoches Parish Government. The District was created to acquire and maintain buildings, machinery, equipment, water tanks, water hydrants and water lines, and any other such things necessary to provide proper fire protection and control within the District.

2. Summary of Significant Accounting Policies:

The accounting and reporting policies of the District conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

A. Reporting Entity-

As the governing authority of the Parish, for reporting purposes, the Natchitoches Parish Government is the financial reporting entity for Natchitoches Parish. The financial reporting entity consists of (a) the primary government (parish government), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Natchitoches Parish Government for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
  - a. The ability of the parish government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Natchitoches Parish Fire Protection District No. 5  
Notes to Financial Statements  
December 31, 2024

Because the parish government created by ordinance District No. 5, the District was determined to be a component unit of the Natchitoches Parish Government, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**B. Basis of Presentation-**

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Net Position presents the government-type activities on a consolidated basis, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**C. Fund Accounting-**

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The District maintains only one fund. It is categorized as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds; each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity.

The major fund of the District is described below:

**Governmental Fund-**

**General Fund**

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Natchitoches Parish Fire Protection District No. 5  
Notes to Financial Statements  
December 31, 2024

D. Measurement Focus/Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

E. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the District.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Natchitoches Parish Fire Protection District No. 5  
Notes to Financial Statements  
December 31, 2024

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of useful lives by type of asset is as follows:

Furniture, computers	5 years
Firefighting equipment	10 years
Ladders, hoses, airpaks	7 years
Radios	10 years
Fire trucks	15 years
Other vehicles	5 years
Buildings	40 years

#### Compensated Absences-

There are no employees of the District, therefore no entry is made to record compensated absences.

#### Equity Classifications-

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net resources are available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;

Natchitoches Parish Fire Protection District No. 5  
Notes to Financial Statements  
December 31, 2024

- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund has an unassigned fund balance of \$329,155. If applicable, the District would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

F. Budget-

Prior to the beginning of each fiscal year, the District adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

3. Cash and Cash Equivalents:

The cash and cash equivalents of the Natchitoches Parish Fire Protection District No. 5 are subject to the following risk:

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District's name.

Bank account balances at December 31, 2024, totaled \$151,499 and were fully secured by FDIC Insurance.

Natchitoches Parish Fire Protection District No. 5  
Notes to Financial Statements  
December 31, 2024

4. Capital Assets:

Capital asset balances and activity for the year ended December 31, 2024, are as follows:

Governmental Activities	Balance 01-01-24	Additions	Deletions	Balance 12-31-24
Capital Assets not Depreciated:				
Land	\$ 20,000	\$ 0	\$0	\$ 20,000
Capital Assets Depreciated:				
Equipment	\$ 220,785	\$102,925	\$0	\$ 323,710
Fire trucks	721,224	0	0	721,224
Buildings	119,963	0	0	119,963
Total Capital Assets Depreciated	<u>\$1,061,972</u>	<u>\$102,925</u>	<u>\$0</u>	<u>\$1,164,897</u>
Total Assets	<u>\$1,081,972</u>	<u>\$102,925</u>	<u>\$0</u>	<u>\$1,184,897</u>
Less: Accumulated Depreciation:				
Equipment	\$ 204,984	\$ 8,178	\$0	\$ 213,162
Fire trucks	435,411	40,110	0	475,521
Buildings	33,435	4,833	0	38,268
Total Depreciation	<u>\$ 673,830</u>	<u>\$ 53,121</u>	<u>\$0</u>	<u>\$ 726,951</u>
Net Capital Assets	<u>\$ 408,142</u>	<u>\$ 49,804</u>	<u>\$0</u>	<u>\$ 457,946</u>

Depreciation expense of \$53,121 was charged to the public safety function.

5. Ad Valorem Taxes:

The District levies taxes on real and business personal property located within the boundaries of the District. Property taxes are levied by the District on property values assessed by the Natchitoches Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Natchitoches Parish Sheriff's office bills and collects property taxes for the District. Collections are remitted to the District monthly. The District recognizes property tax revenues when levied.

Property Tax Calendar

Assessment date	January 1
Levy date	June 30
Tax bills mailed	October 15
Total taxes are due	December 31
Penalties and interest added	January 31
Lien date	January 31
Tax Sale	May 15

Natchitoches Parish Fire Protection District No. 5  
Notes to Financial Statements  
December 31, 2024

The District is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose or, in the aggregate for all purposes, 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the District.

Assessed values are established by the Natchitoches Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2023. Total assessed value was \$26,410,491 in 2024. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$4,084,130 of the assessed value in 2024. For the year ended December 31, 2024, taxes of 7.19 mils were levied on the property and were dedicated to fire protection and \$180,559 was collected.

In addition to property taxes, the residents of the District voted on and approved a proposition to levy and collect an annual parcel fee of \$25 on each lot on which a structure is located. The purpose of this assessment is to provide funds for acquiring, constructing, and maintaining fire protection facilities and equipment. The parcel fees attach as an enforceable lien and are levied in the same manner as property taxes described above. For the year ended December 31, 2024, fees of \$24,470 was collected.

6. Pending Litigation:

There were no civil suits seeking damages against the District outstanding at December 31, 2024.

7. Related Party Transactions:

The District had no identified related party transactions for the year ended December 31, 2024.

8. Compensation Paid to Board Members:

The members of the Board of Commissioners of the District receive no compensation for their services.

9. Receivables:

The following is a summary of receivables at December 31, 2024:

<u>Class of Receivable</u>	<u>General Fund</u>
Taxes-	
Ad Valorem	\$167,477
Parcel Fee	<u>12,544</u>
Total	<u>\$180,021</u>

Substantially all receivables are considered to be fully collectible, and no allowance for uncollectibles is used.

Natchitoches Parish Fire Protection District No. 5  
Notes to Financial Statements  
December 31, 2024

10. Long-term Debt:

The following is a summary of the long-term obligation transactions for the year ended December 31, 2024.

In September 2018, the District entered into a lease-purchase agreement with Leasing 2, Inc. for one Spartan/Kenworth rescue pumper tanker. The terms of this agreement are repayment to be made over seven years at \$41,224 per annum at 4.30% interest.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Lease-Purchase Agreement	\$ <u>77,420</u>	\$ <u>0</u>	\$ <u>37,895</u>	\$ <u>39,525</u>

The annual debt service requirements to maturity at December 31, 2025, are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ <u>39,525</u>	\$ <u>1,700</u>	\$ <u>41,225</u>
Total	\$ <u>39,525</u>	\$ <u>1,700</u>	\$ <u>41,225</u>

In December 2024, the District entered into a lease-purchase agreement with Government Capital Corp. for breathing apparatus equipment. The terms of this agreement are repayment to be made over seven years at \$18,405 per annum at 5.95% interest.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Lease-Purchase Agreement	\$ <u>102,925</u>	\$ <u>0</u>	\$ <u>12,281</u>	\$ <u>90,644</u>

The annual debt service requirements to maturity at December 31, 2030, are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$13,011	\$ 5,393	\$ 18,405
2026	13,786	4,619	18,405
2027	14,606	3,799	18,405
2028	15,475	2,930	18,405
2029	16,395	2,009	18,404
2030	\$ <u>17,371</u>	\$ <u>1,034</u>	\$ <u>18,404</u>
Total	\$ <u>90,644</u>	\$ <u>19,784</u>	\$ <u>110,428</u>

11. Subsequent Events:

Management has evaluated events through July 14, 2025, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED  
SUPPLEMENTARY INFORMATION

Natchitoches Parish Fire Protection District No. 5  
General Fund  
Budgetary Comparison Schedule  
December 31, 2024

	<u>Budget</u>			Adjustments to		Variance-
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Budgetary</u>	<u>Budgetary</u>	<u>Favorable</u>
				<u>Basis</u>	<u>Basis</u>	<u>(Unfavorable)</u>
REVENUES:						
Taxes-						
Ad Valorem	\$ 150,000	\$ 150,000	\$ 180,559	\$ -	\$ 180,559	\$ 30,559
Parcel Fee	24,000	24,000	24,470	-	24,470	470
Intergovernmental-						
Fire Rebate	7,500	7,500	-	-	-	(7,500)
Interest & Miscellaneous	360	360	12,363	-	12,363	12,003
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Revenues	\$ 181,860	\$ 181,860	\$ 217,392	\$ -	\$ 217,392	\$ 35,532
EXPENDITURES:						
Current-						
Public Safety	\$ 222,860	\$ 221,964	\$ 181,294	\$ -	\$ 181,294	\$ 40,670
Capital Outlay	-	-	102,925	(102,925)	-	-
Debt Service	45,000	45,896	59,629	-	59,629	(13,733)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Expenditures	\$ 267,860	\$ 267,860	\$ 343,848	\$ (102,925)	\$ 240,923	\$ 26,937
Excess of Revenues over Expenditures	\$ (86,000)	\$ (86,000)	\$ (126,456)	\$ 102,925	\$ (23,531)	\$ 62,469
OTHER FINANCING RESOURCES:						
Proceeds of Debt	-	-	102,925	(102,925)	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Fund Balance-Beginning of Year	352,686	352,686	352,686	-	352,686	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Fund Balance-End of Year	\$ 266,686	\$ 266,686	\$ 329,155	\$ -	\$ 329,155	\$ 62,469
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

See accompanying notes and independent accountant's review report.

## SUPPLEMENTARY INFORMATION

Natchitoches Parish Fire Protection District No. 5  
Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2024

Agency Head Name:     Derek Boyt, Fire Chief

<u>Purpose</u>	<u>Amount</u>
Salary	\$24,000
Incentive	700
Benefits-FICA/Med	<u>1,890</u>
Total	<u>\$26,590</u>

See independent accountant's review report.

## OTHER REPORTS/SCHEDULES

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA, LLC  
Jessica H. Broadway, CPA – A Professional Corporation  
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447  
[www.tcbtcpa.com](http://www.tcbtcpa.com)

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Natchitoches Parish Fire  
Protection District No. 5  
P. O. Box 340  
Natchez, La 71456

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Natchitoches Parish Fire Protection District No.5 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Natchitoches Parish Fire District No. 5's compliance with certain laws and regulations during the year ended December 31, 2024, included in the Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

***PUBLIC BID LAW***

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 36:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures found to be in violation.

***CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES***

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided us with the required list including the noted information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the requested list.

4. Report whether any employees' names appear on both lists obtained by Procedures 2 and 3.

No instances that would fall under the above circumstances were found.

5. Obtain a list of all disbursements made during the year; and a list of outside business interest of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the business interests of board members, employees, and their immediate families appeared as vendors on the list of disbursements.

### *BUDGETING*

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budgets.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

We traced adoption of the original budget to the documentation in the minutes of the meeting of the district's commissioners held on October 14, 2024. Management represented that there were amendments to the budget.

8. Compare the revenues and expenditures of the final budget to actual budget revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures for the final budget to actual revenues and expenditures. Actual revenues and actual expenditures were within the 5% variance allowed.

### *ACCOUNTING AND REPORTING*

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed to the amount and payee in the supporting documentation.

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

Each of the six selected disbursements was coded to the correct general ledger account.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

The District's policies and procedures state that the chairman of the board must approve all disbursements, with subsequent approval by the full board. Documentation supporting each of the six selected disbursements included the signature of the chairman of the board. In addition, approval by the full commission of each disbursement was traced to the District's minute book.

### *MEETINGS*

10. Obtain evidence from management to support those agendas for meetings recorded in the minute book was posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Management represented that the District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Although management has asserted that such documents were properly posted, no evidence was provided to support management's assertion other than an unmarked copy of the notices and agendas.

### *DEBT*

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State of Bond Commissions, and report any exceptions.

We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be the proceeds of bank loans, bonds, or like indebtedness.

### *ADVANCES AND BONUSES*

12. Obtain a list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

We scanned the general ledger, no evidence of any payroll being processed.

### *STATE AUDIT LAW*

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The District's report is due June 30, 2025, and will not be submitted in a timely manner. We will include this in the management's letter.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. .8:2211, et seq.), while the agency was not in compliance with the R.S 24:513 (the audit law).

Management represented that the District did not enter into any contracts that utilized state funds.

### *PRIOR YEAR CONTRACTS*

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Our prior year report, dated June 10, 2024, did not include any suggestions, exceptions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Natchitoches, Louisiana

July 14, 2025

## NATCHITOCHES PARISH FIRE DISTRICT NO. 5

## LOUISIANA ATTESTATION QUESTIONNAIRE

Thomas, Cunningham, Broadway & Todtenbier CPA's  
 321 Bienville Street  
 Natchitoches, LA 71457

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2024 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐ N/A ☐

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐ N/A ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐ N/A ☐

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ☒ No ☐ N/A ☐

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐ N/A ☐

2

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐ N/A ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ☒ No ☐ N/A ☐

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes ☒ No ☐ N/A ☐

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒ No ☐ N/A ☐

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☒ No ☐ N/A ☐

#### Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes ☒ No ☐ N/A ☐

#### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐ N/A ☐

#### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐ N/A ☐

#### Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐ N/A ☐

## General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐ N/A ☐

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes ☒ No ☐ N/A ☐

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes ☒ No ☐ N/A ☐

We have provided you with all relevant information and access under the terms of our agreement.

Yes ☒ No ☐ N/A ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes ☒ No ☐ N/A ☐

We are not aware of any material misstatements in the information we have provided to you.

Yes ☒ No ☐ N/A ☐

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes ☒ No ☐ N/A ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations or would require adjustment or modification to the results of the agreed-upon procedures.

Yes ☒ No ☐ N/A ☐

The previous responses have been made to the best of our belief and knowledge.

Derek R Bayt, Fire Chief  
Name/Title

4/25/25  
Date

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation  
Roger M. Cunningham, CPA, LLC  
Jessica H. Broadway, CPA - A Professional Corporation  
Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447  
[www.tcbtcpa.com](http://www.tcbtcpa.com)

July 14, 2025

Natchitoches Parish Fire Protection District No. 5  
P. O. Box 340  
Natchez, La 71456

RE: Management Letter  
Review Report – December 31, 2024

We have performed our review of Fire District 5 and have applied certain agreed-upon procedures. As part of those procedures, we have the following information to report to you:

*Late Submission of Report*

LA Revised Statutes require that the Natchitoches Parish Fire District No. 5 have an annual review performed and submitted to the Legislative Auditor within six months after the close of their fiscal year.

We recommend that the Natchitoches Parish Fire District No. 5 institute procedures to ensure that all information is submitted in a timely manner.

Sincerely,



Thomas, Cunningham, Broadway & Todtenbier, CPA's

# Natchitoches Parish Fire Protection District No. 5

P.O. Box 340  
Natchez, Louisiana 71456

July 14, 2025

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
321 Bienville Street  
Natchitoches, LA 71457

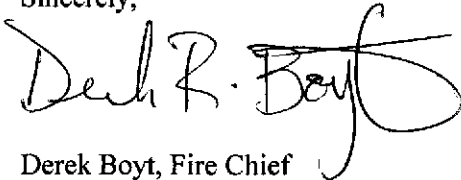
RE: Natchitoches Parish Fire Protection District No. 5  
Review Report – December 31, 2024

The following is our response to the management letter issued to us by the firm Thomas, Cunningham, Broadway & Todtenbier, CPA's for the year ended December 31, 2024.

## Management's Corrective Action Plan

*Late Submission of Report* – We will institute procedures to ensure that all requested information is submitted in a timely manner.

Sincerely,

A handwritten signature in black ink, appearing to read "Derek R. Boyt". The signature is fluid and cursive, with a large, stylized "B" at the end.

Derek Boyt, Fire Chief