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**FINANCIAL STATEMENTS AND ACCOUNTANTS' COMPILATION REPORT**

**FIRE PROTECTION GRANT OF  
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT  
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)  
Labadieville, Louisiana  
December 31, 2023**

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LABADIEVILLE VOLUNTEER FIRE DEPARTMENT  
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)  
Labadieville, Louisiana  
December 31, 2023**

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To the Board of Commissioners of  
Labadieville Volunteer Fire Department  
Labadieville, Louisiana

Management is responsible for the accompanying Fire Protection Grant financial statements of the Labadieville Volunteer Fire Department (received from Assumption Parish Police Jury), as of and for the year ended December 31, 2023, which collectively comprise the Fire Protection Grant 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 Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. 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. We do not express an opinion, a conclusion, nor provide any 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 Labadieville Volunteer Fire Department'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 accompanying supplementary Schedule of Compensation, Benefits, and Other Payments to Agency Head included on page 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Management has not adopted the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2023. Accounting principles generally accepted in the United States of America require that Governmental Accounting Standards Board Statement No. 34 be applied. Management has not determined the amount by which this departure would affect the financial statements.

The financial statements present only the Fire Protection Grant financial statement and do not purport to, and do not present fairly the balance sheet of the Labadieville Volunteer Fire Department as of December 31, 2023 or the statement of revenues, expenditures and changes in fund balance for the year then ended in accordance with accounting principles generally accepted in the United States of America.

June 18, 2024  
Gonzales, Louisiana

**FIRE PROTECTION GRANT OF**  
**LABADIEVILLE VOLUNTEER FIRE DEPARTMENT**  
**(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)**  
**Labadieville, Louisiana**

**BALANCE SHEET - FIRE PROTECTION GRANT**  
**DECEMBER 31, 2023**

	Fire Protection Grant	General Fixed Assets Acquired With Grant Funds	Total (Memorandum Only)
<b><u>ASSETS</u></b>			
Assets:			
Due From Other Governments	\$ 335,607	\$ -	\$ 335,607
General Fixed Assets - Grant:			
Fire protection	-	1,910,822	1,910,822
<b>TOTAL ASSETS</b>	<b>\$ 335,607</b>	<b>\$ 1,910,822</b>	<b>\$ 2,246,429</b>
<b>LIABILITIES, FUND BALANCE AND OTHER CREDITS</b>			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance and Other Credits:			
Investments in general fixed assets - grant funds	-	1,910,822	1,910,822
Fund balance - unassigned	335,607	-	335,607
<b>TOTAL FUND BALANCE AND OTHER CREDITS</b>	<b>335,607</b>	<b>1,910,822</b>	<b>2,246,429</b>
<b>TOTAL LIABILITIES, FUND BALANCE AND OTHER CREDITS</b>	<b>\$ 335,607</b>	<b>\$ 1,910,822</b>	<b>\$ 2,246,429</b>

See accountants' report.

**FIRE PROTECTION GRANT OF**  
**LABADIEVILLE VOLUNTEER FIRE DEPARTMENT**  
**(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)**  
**Labadieville, Louisiana**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - FIRE PROTECTION GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**REVENUES**

Intergovernmental revenues		
Fire protection grant from Assumption Parish Police Jury	\$	162,560
Fire insurance rebate		26,530
Use of money and property		
Interest		7,545
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<b>TOTAL REVENUES</b>		196,635

**EXPENDITURES**

Current operating		
Telephone and utilities		14,508
Outside services		35,052
Insurance		33,326
Supplies and parts		17,811
Auto expense		1,814
Communication expense		2,000
Office		169
Small equipment		4,050
Professional fees		2,268
Dues		2,296
Pension fund deduction		5,707
Capital Outlay		
Public safety		-
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<b>TOTAL EXPENDITURES</b>		119,001
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<hr/> 77,634
<b>FUND BALANCE AT BEGINNING OF YEAR</b>		<hr/> 257,973
<b>FUND BALANCE AT END OF YEAR</b>	\$	<hr/> <hr/> 335,607

See accountants' report.

**FIRE PROTECTION GRANT OF**  
**LABADIEVILLE VOLUNTEER FIRE DEPARTMENT**  
**(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)**  
**Labadieville, Louisiana**

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER**  
**PAYMENTS TO AGENCY HEAD**  
**For the Year Ended December 31, 2023**

**Name of Agency Head: Brian Gros, Chief**

Salary	\$ -
Benefits-Insurance	-
Benefits-Retirement	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Housing	-
Meals	-
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TOTAL	<u><u>\$ -</u></u>