

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Heflin Volunteer Fire Department, Inc.  
Address: PO Box 13, Heflin, LA 71039  
Telephone: (318)377-9799 Email: villageofheflin@suddenlinkmail.com

*This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to [ereports@lla.la.gov](mailto:ereports@lla.la.gov), faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.*

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Robert Stachowicz (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Heflin Volunteer Fire Department, Inc. (entity's name) as of December 31, 2022 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: not applicable.

Complete if Applicable: In addition, Robert Stachowicz (officer's name), who duly sworn, deposes, and says that Heflin Volunteer Fire Department, Inc. (entity's name) received \$75,000 or less in revenues and other sources for the year ended December 31, 2022 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Robert Stachowicz  
OFFICER'S SIGNATURE

President  
OFFICER'S TITLE

Sworn to and subscribed before me, this 28 day of March, 2023

Susan Reels 49866  
NOTARY PUBLIC SIGNATURE  
Susan Reels

HEFLIN VOLUNTEER  
FIRE DEPARTMENT, INC.

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2022

HEFLIN VOLUNTEER FIRE DEPARTMENT, INC.  
Heflin, Louisiana

Statement of Financial Position  
December 31, 2022

ASSETS

Cash	\$	4,303
Accounts receivable		3,386
Prepaid assets		<u>3,982</u>
		<u>11,671</u>
Property plant and equipment		
Property plant and equipment		1,231,240
Less accumulated depreciation		<u>(874,129)</u>
Total property plant and equipment		<u>357,111</u>
Total assets	\$	<u><u>368,782</u></u>

LIABILITIES AND NET ASSETS

Liabilities:		
Accounts payable	\$	<u>1,144</u>
Net assets:		
Without donor restrictions		<u>367,638</u>
Total liabilities and net assets	\$	<u><u>368,782</u></u>

Substantially all disclosures ordinarily included in GAAP basis financial statements are omitted, and no assurance is provided on these financial statements.

HEFLIN VOLUNTEER FIRE DEPARTMENT, INC.  
Heflin, Louisiana

Statement of Activities  
For the Year Ended December 31, 2022

REVENUES

Fire protection fees	\$ 22,002
Fire insurance rebate	11,342
Grants	4,834
Other income	<u>7,266</u>
Total revenues	<u>45,444</u>

EXPENSES:

Program services:	
Legal and professional	1,650
Office supplies and postage	1,864
License and fees	5,050
Truck expense	1,656
Repairs and maintenance	20,553
Utilities and telephone	4,190
Insurance	11,093
Depreciation	61,845
Travel and meetings	699
Training	110
Fire calls	<u>5,619</u>
Total expenses	<u>114,329</u>

(Decrease) in net assets (68,885)

Net assets at beginning of year 436,523

Net assets at end of year \$ 367,638

Substantially all disclosures ordinarily included in GAAP basis financial statements are omitted, and no assurance is provided on these financial statements.

HEFLIN VOLUNTEER FIRE DEPARTMENT, INC.  
Heflin, Louisiana

Statement of Cash Flows  
For the Year Ended December 31, 2022

<b>Cash flows from operating activities:</b>	
Change in net assets	\$ (68,885)
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	61,845
(Increase) decrease in:	
Accounts receivable	2,993
Prepaid assets	(879)
Increase (decrease) in:	
Accounts payable	<u>971</u>
Net cash provided by operating activities	<u>(3,955)</u>
Net decrease in cash and cash equivalents	(3,955)
Cash and cash equivalents at beginning of year	<u>8,258</u>
Cash and cash equivalents at end of year	<u><u>\$ 4,303</u></u>

Substantially all disclosures ordinarily included in GAAP basis financial statements are omitted, and no assurance is provided on these financial statements.

**SUPPLEMENTARY INFORMATION**

HEFLIN VOLUNTEER FIRE DEPARTMENT, INC.  
Heflin, Louisiana

Schedule of Compensation Paid Board Members  
December 31, 2022

The following serve on the board of commissioners without compensation:

Robert Stachowicz	President
Sherry Limosnero	Treasurer
Stewart Beatty	Chief
Paul Miguez	Assistant Chief
Jason Miguez	Captain
Scott Herrington	Captain

No assurance is provided on this supplementary information.

HEFLIN VOLUNTEER FIRE DEPARTMENT, INC.  
Heflin, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
December 31, 2022

Agency Head:	Robert Stachowicz, President
Purpose	<u>Amount</u>
Volunteer payments	<u>\$ 560</u>

No assurance is provided on this supplementary information.