
FINANCIAL STATEMENTS AND ACCOUNTANTS' COMPILATION REPORT

**FIRE PROTECTION GRANT OF
LABADIEVILLE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Labadieville, Louisiana
December 31, 2022**

FINANCIAL STATEMENTS AND ACCOUNTANTS' COMPILATION REPORT

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Labadieville, Louisiana
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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, 2022, 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, 2022. 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, 2022 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.

Diez, Dupuy & Ruiz

June 2, 2023
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, 2022

	Fire Protection Grant	General Fixed Assets Acquired With Grant Funds	Total (Memorandum Only)
<u>ASSETS</u>			
Assets:			
Due From Other Governments	\$ 259,937	\$ -	\$ 259,937
General Fixed Assets - Grant:			
Fire protection	-	1,910,822	1,910,822
TOTAL ASSETS	\$ 259,937	\$ 1,910,822	\$ 2,170,759
 LIABILITIES, FUND BALANCE AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 1,963	\$ -	\$ 1,963
TOTAL LIABILITIES	1,963	-	1,963
 Fund Balance and Other Credits:			
Investments in general fixed assets - grant funds	-	1,910,822	1,910,822
Fund balance - unassigned	257,974	-	257,974
TOTAL FUND BALANCE AND OTHER CREDITS	257,974	1,910,822	2,168,796
 TOTAL LIABILITIES, FUND BALANCE AND OTHER CREDITS	 \$ 259,937	 \$ 1,910,822	 \$ 2,170,759

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, 2022

REVENUES

Intergovernmental revenues		
Fire protection grant from Assumption Parish Police Jury	\$	160,822
Fire insurance rebate		31,178
Use of money and property		
Interest		3,566
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TOTAL REVENUES		195,566

EXPENDITURES

Current operating		
Telephone and utilities		13,723
Insurance		27,875
Maintenance		40,541
Supplies and parts		7,005
Auto expense		1,039
Office		687
Small equipment		3,277
Professional fees		2,219
Dues		2,296
Pension fund deduction		5,343
Capital Outlay		
Public safety		-
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TOTAL EXPENDITURES		104,005

EXCESS OF REVENUES OVER EXPENDITURES		<hr/> 91,561
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FUND BALANCE AT BEGINNING OF YEAR		<hr/> 166,413
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FUND BALANCE AT END OF YEAR	\$	<hr/> <hr/> 257,974
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See accountants' report.

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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, 2022

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	\$	<hr/> <hr/>