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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, 2020**

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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, 2020**

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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, 2020, 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 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. 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, 2020. 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, 2020 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 25, 2021  
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, 2020**

	<u>Fire Protection Grant</u>	<u>General Fixed Assets Acquired With Grant Funds</u>	<u>Total (Memorandum Only)</u>
<b><u>ASSETS</u></b>			
Assets:			
Due From Other Governments	\$ 414,105	\$ -	\$ 414,105
General Fixed Assets - Grant:			
Fire protection	-	1,555,324	1,555,324
<b>TOTAL ASSETS</b>	<u>\$ 414,105</u>	<u>\$ 1,555,324</u>	<u>\$ 1,969,429</u>
 <b>LIABILITIES, FUND BALANCE AND OTHER CREDITS</b>			
Liabilities:			
Accounts payable	\$ 6,261	\$ -	\$ 6,261
<b>TOTAL LIABILITIES</b>	<u>6,261</u>	<u>-</u>	<u>6,261</u>
 Fund Balance and Other Credits:			
Investments in general fixed assets - grant funds	-	1,555,324	1,555,324
Fund balance - unassigned	407,844	-	407,844
<b>TOTAL FUND BALANCE AND OTHER CREDITS</b>	407,844	1,555,324	1,963,168
 <b>TOTAL LIABILITIES, FUND BALANCE AND OTHER CREDITS</b>	 <u>\$ 414,105</u>	 <u>\$ 1,555,324</u>	 <u>\$ 1,969,429</u>

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, 2020**

**REVENUES**

Intergovernmental revenues		
Fire protection grant from Assumption Parish Police Jury	\$	152,764
Fire insurance rebate		17,480
Use of money and property		
Interest		5,906
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<b>TOTAL REVENUES</b>		<b>176,150</b>

**EXPENDITURES**

Current operating		
Telephone and utilities		10,461
Insurance		26,072
Maintenance		24,191
Supplies and parts		6,585
Auto expense		699
Office		351
Small equipment		2,502
Professional fees		2,299
Dues		1,956
Capital Outlay		
Public safety		14,011
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**TOTAL EXPENDITURES** 89,127

**EXCESS OF REVENUES OVER EXPENDITURES** 

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87,023

**FUND BALANCE AT BEGINNING OF YEAR** 

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320,821

**FUND BALANCE AT END OF YEAR** 

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\$ 407,844

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, 2020**

**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/>