
FINANCIAL STATEMENTS AND ACCOUNTANTS' COMPILATION REPORT

REBATE FUND
ASCENSION PARISH VOLUNTEER FIRE DEPARTMENT- ST. AMANT
St. Amant, Louisiana
December 31, 2023

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REBATE FUND

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St. Amant, Louisiana

December 31, 2023

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To the Board of Commissioners of
Ascension Parish Volunteer Fire Department- St. Amant
St. Amant, Louisiana

Management is responsible for the accompanying Rebate Fund financial statements of the Ascension Parish Volunteer Fire Department- St. Amant, as of and for the year ended December 31, 2023, which collective comprise the Rebate Fund 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 Ascension Parish Volunteer Fire Department- St. Amant'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 Rebate Fund financial statement and do not purport to, and do not present fairly the balance sheet of the Ascension Parish Volunteer Fire Department- St. Amant 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.

Diez, Dupuy & Ruiz

June 26, 2024
Gonzales, Louisiana

REBATE FUND
ASCENSION PARISH VOLUNTEER FIRE DEPARTMENT- ST. AMANT
St. Amant, Louisiana

BALANCE SHEET -REBATE FUND
DECEMBER 31, 2023

ASSETS

Assets:

Cash and cash equivalents	\$	<u>107,031</u>
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TOTAL ASSETS	\$	<u><u>107,031</u></u>
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LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$	<u>-</u>
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TOTAL LIABILITIES		<u>-</u>
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Fund Balance:

Fund balance - unassigned		<u>107,031</u>
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TOTAL FUND BALANCE		107,031
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TOTAL LIABILITIES AND FUND BALANCE	\$	<u><u>107,031</u></u>
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See accountants' report.

REBATE FUND
ASCENSION PARISH VOLUNTEER FIRE DEPARTMENT- ST. AMANT
St. Amant, Louisiana
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - REBATE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

REVENUES

Intergovernmental revenues	
Fire rebate	\$ 89,344
TOTAL REVENUES	89,344

EXPENDITURES

Current operating	
Dues	4,663
Fire Equipment	16,252
Garbage	1,782
Gas	1,687
Office expense	15,641
Operating	11,091
Uniforms	2,550
Utilities	15,243
Water	1,825
TOTAL EXPENDITURES	70,734
EXCESS OF REVENUES OVER EXPENDITURES	18,610
FUND BALANCE AT BEGINNING OF YEAR	88,421
FUND BALANCE AT END OF YEAR	\$ 107,031

See accountants' report

REBATE FUND
ASCENSION PARISH VOLUNTEER FIRE DEPARTMENT- ST. AMANT
St. Amant, Louisiana

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

Name of Agency Head: James LeBlanc, Chief

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