

Spearsville Volunteer Fire District  
Spearsville, Louisiana

Annual Financial Statements  
For the Year Then Ended June 30, 2021

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Annual Financial Statements  
For the Year Ended June 30, 2021

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# WADE & PERRY

Certified Public Accountants  
A Professional Accounting Corporation  
Members: AICPA/ Society of LCPA's

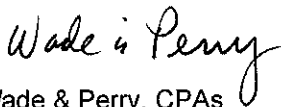
## ACCOUNTANTS' COMPILATION REPORT

Spearsville Volunteer Fire Department  
2456 Hwy. 3121  
Spearsville, LA 71227

Management is responsible for the accompanying financial statements of the Spearsville Volunteer Fire Department, which comprise the balance sheet as of June 30, 2021, and the related 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. 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but 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 elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company'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.



Wade & Perry, CPAs  
Ruston, LA

October 22, 2021

**Spearsville Volunteer Fire Department**  
**Balance Sheet**  
As of June 30, 2021

	Jun 30, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Marion State Bank #1076353	12,284.78
Marion State Bank #1154222	46,835.17
Total Checking/Savings	59,119.95
Other Current Assets	
Accounts Receivable	7,665.81
Total Other Current Assets	7,665.81
Total Current Assets	66,785.76
<b>TOTAL ASSETS</b>	<b>66,785.76</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	492.73
Total Other Current Liabilities	492.73
Total Current Liabilities	492.73
Total Liabilities	492.73
Equity	
Unrestricted Net Assets	39,540.02
Net Income	26,753.01
Total Equity	66,293.03
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>66,785.76</b>

**Spearsville Volunteer Fire Department**  
**Statement of Revenues, expenditures, & changes in fund balance**  
For the Year Ended June 30, 2021

	Jul '20 - Jun 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Donation - Fund Raiser	385.00
Grant Income	6,000.00
Millage Tax	30,211.54
Structure Tax	28,100.00
Union Parish Police Jury	6,325.18
<b>Total Income</b>	<b>71,021.72</b>
<b>Expense</b>	
<b>Administration</b>	
Training	2,190.20
Administration - Other	2,901.89
<b>Total Administration</b>	<b>5,092.09</b>
<b>Auto &amp; Transport</b>	
Fuel	1,810.82
Repairs	646.98
Auto & Transport - Other	11,005.58
<b>Total Auto &amp; Transport</b>	<b>13,463.38</b>
Buildings & Grounds Maintenance	6,623.68
Capital Outlay	12,003.54
EMS Supplies	475.81
Equipment	3,268.16
Facilities and Equipment	1,162.52
Miscellaneous exp	150.00
Pump Testing	500.00
Utilities	2,292.65
<b>Total Expense</b>	<b>45,031.83</b>
<b>Net Ordinary Income</b>	<b>25,989.89</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Other income	13.12
Sale of assets	750.00
<b>Total Other Income</b>	<b>763.12</b>
<b>Net Other Income</b>	<b>763.12</b>
<b>Net Income</b>	<b>26,753.01</b>

Spearsville Volunteer Fire Department  
Schedule of Compensation, Benefits and Other Payments  
to Agency Head of Chief Executive Officer  
For the Year Ended June 30, 2021

Agency Head Name: Timothy Clement

Purpose	Amount
Reimbursements	\$100