

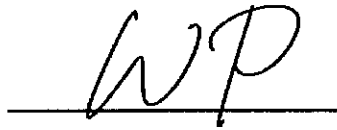
Spearsville Volunteer Fire District
Spearsville, Louisiana

Annual Financial Statements
For the Year Ended June 30, 2024

Spearsville Volunteer Fire District
Annual Financial Statements
For the Year Ended June 30, 2024

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Wade & Perry, CPAs
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, 2024, 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 4, 2024

Spearsville Volunteer Fire Department
Balance Sheet
As of June 30, 2024

Accrual Basis

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
Marion State Bank #1076353	38,982.84
Marion State Bank #1154222	69,786.88
Total Checking/Savings	108,769.72
Other Current Assets	
Accounts Receivable	12,244.76
Total Other Current Assets	12,244.76
Total Current Assets	121,014.48
TOTAL ASSETS	121,014.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	580.03
Total Other Current Liabilities	580.03
Total Current Liabilities	580.03
Total Liabilities	580.03
Equity	
Unrestricted Net Assets	139,027.55
Net Income	-18,593.10
Total Equity	120,434.45
TOTAL LIABILITIES & EQUITY	121,014.48

Spearsville Volunteer Fire Department
Statement of Revenues, Expenditures, & Changes in Fund Balance
 July 2023 through June 2024

	Jul '23 - Jun 24
Ordinary Income/Expense	
Income	
Grant Income	6,000.00
<i>Millage Tax</i>	27,950.00
Structure Tax	29,217.41
Union Parish Police Jury	10,517.50
Total Income	73,684.91
Expense	
Administration	1,282.17
Auto & Transport	
Fuel	671.49
Repairs	11,273.86
Auto & Transport - Other	23,662.27
Total Auto & Transport	35,607.62
Buildings & Grounds Maintenance	1,796.38
Capital Outlay	37,763.99
Contract Services	
Accounting Fees	1,800.00
Outside Contract Services	2,578.89
Total Contract Services	4,378.89
EMS Supplies	1,047.93
Equipment	5,030.81
Miscellaneous exp	969.11
Pension fund expense	996.92
Travel and Meetings	
Travel	46.50
Total Travel and Meetings	46.50
Utilities	3,357.69
Total Expense	92,278.01
Net Ordinary Income	-18,593.10
Net Income	-18,593.10

Spearsville Volunteer Fire Department
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2024

Agency Head Name: Timothy Clement

The agency head did not receive any compensation.