
FINANCIAL STATEMENTS AND ACCOUNTANTS' COMPILATION REPORT

**REBATE FUND
FIFTH WARD VOLUNTEER FIRE DEPARTMENT
Darrow, Louisiana
December 31, 2025**

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TABLE OF CONTENTS

Independent Accountants' Compilation Report	1
<u>FINANCIAL STATEMENTS</u>	
Balance Sheet – Rebate Fund	2
Statement of Revenues, Expenditures and Changes in Fund Balance – Rebate Fund	3
Schedule of Compensation, Benefits and Other Payments to Agency Head	4



To the Board of Commissioners of
Fifth Ward Volunteer Fire Department
Darrow, Louisiana

Management is responsible for the accompanying Rebate Fund financial statements of the Fifth Ward Volunteer Fire Department, as of and for the year ended December 31, 2025, 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 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 Fifth Ward 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, 2025. 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 Fifth Ward Volunteer Fire Department as of December 31, 2025, 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.

We are not independent with respect to Fifth Ward Volunteer Fire Department.

Diez, Dupuy + Ruiz

February 13, 2026
Gonzales, Louisiana

FIFTH WARD VOLUNTEER FIRE DEPARTMENT

Darrow, Louisiana

BALANCE SHEET - REBATE FUND

DECEMBER 31, 2025

ASSETS

Assets:

Cash and cash equivalents \$ 151,949

TOTAL ASSETS \$ 151,949

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable \$ -

TOTAL LIABILITIES -

Fund Balance:

Fund balance - unassigned 151,949

TOTAL FUND BALANCE 151,949

TOTAL LIABILITIES AND FUND BALANCE \$ 151,949

See accountants' report.

FIFTH WARD VOLUNTEER FIRE DEPARTMENT

Darrow, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES

IN FUND BALANCE - REBATE FUND

FOR THE YEAR ENDED DECEMBER 31, 2025

REVENUES

Intergovernmental revenues	
2% fire rebate	\$ 44,502
Use of money	
Interest Income	13
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TOTAL REVENUES	44,515

EXPENDITURES

Current operating	
Operating Supplies	1,597
Professional Fees	1,100
Capital Outlay	-
Training	500
Utilities	12,867
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TOTAL EXPENDITURES 16,064

EXCESS OF REVENUES OVER EXPENDITURES

 28,451

FUND BALANCE AT BEGINNING OF YEAR

 123,498

FUND BALANCE AT END OF YEAR

 \$ 151,949

See accountants' report.

FIFTH WARD VOLUNTEER FIRE DEPARTMENT

Darrow, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD**

For the Year Ended December 31, 2025

Name of Agency Head: James LeBlanc, Chief

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