

Spearsville Volunteer Fire District
Spearsville, Louisiana

Annual Financial Statements
For the Year Then Ended June 30, 2022

Spearsville Volunteer Fire District
Annual Financial Statements
For the Year Ended June 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
Accountant's Report	1
Balance Sheet - All Fund Types and Account Groups	2
Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund	3
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer	4

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

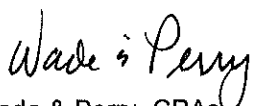
ACCOUNTANTS' COMPILATION REPORT

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, 2022, 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

September 27, 2022

Spearsville Volunteer Fire Department
Balance Sheet
As of June 30, 2022

	Jun 30, 22
ASSETS	
Current Assets	
Checking/Savings	
Marion State Bank #1076353	22,583.98
Marion State Bank #1154222	71,461.96
Total Checking/Savings	94,045.94
Other Current Assets	
Accounts Receivable	11,631.99
Total Other Current Assets	11,631.99
Total Current Assets	105,677.93
TOTAL ASSETS	105,677.93
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	1,199.44
Total Other Current Liabilities	1,199.44
Total Current Liabilities	1,199.44
Total Liabilities	1,199.44
Equity	
Unrestricted Net Assets	66,293.03
Net Income	38,185.46
Total Equity	104,478.49
TOTAL LIABILITIES & EQUITY	105,677.93

Spearsville Volunteer Fire Department
Statement of Revenues, expenditures, & changes in fund balance
For the Year Ended June 30, 2022

	Jul '21 - Jun 22
Ordinary Income/Expense	
Income	
Grant Income	10,000.00
Millage Tax	30,701.84
Structure Tax	27,700.00
Union Parish Police Jury	10,870.75
Total Income	79,272.59
Expense	
Administration	
Training	147.68
Administration - Other	4,521.87
Total Administration	4,669.55
Auto & Transport	
Fuel	1,866.18
Repairs	202.49
Auto & Transport - Other	4,662.36
Total Auto & Transport	6,731.03
Buildings & Grounds Maintenance	2,419.44
Capital Outlay	8,399.19
EMS Supplies	220.56
Equipment	3,280.73
Insurance	8,893.00
Miscellaneous exp	256.16
Operations	
Software	602.00
Total Operations	602.00
Pension fund expense	1,011.64
Utilities	4,603.83
Total Expense	41,087.13
Net Ordinary Income	38,185.46
Other Income/Expense	
Other Income	
Other income	0.00
Total Other Income	0.00
Net Other Income	0.00
Net Income	38,185.46

Spearsville Volunteer Fire Department
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2022

Agency Head Name: Timothy Clement

The agency head did not receive any compensation.