

---

**FINANCIAL STATEMENTS AND ACCOUNTANTS' COMPILATION REPORT**

**REBATE FUND**

**ASCENSION PARISH VOLUNTEER FIRE DEPARTMENT- ST. AMANT**

**St. Amant, Louisiana**

**December 31, 2022**

---

**FINANCIAL STATEMENTS AND ACCOUNTANTS' COMPILATION REPORT**

**REBATE FUND**

**ASCENSION PARISH VOLUNTEER FIRE DEPARTMENT- ST. AMANT**

**St. Amant, Louisiana**

**December 31, 2022**

## TABLE OF CONTENTS

Independent Accountants' Compilation Report	1
<u>REBATE FUND 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  
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, 2022, 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, 2022. 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, 2022, 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*

April 19, 2023  
Gonzales, Louisiana

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

**BALANCE SHEET -REBATE FUND**  
**DECEMBER 31, 2022**

**ASSETS**

Assets:

Cash and cash equivalents	\$ 88,421
---------------------------	-----------

<b>TOTAL ASSETS</b>	<b>\$ 88,421</b>
---------------------	------------------

**LIABILITIES, FUND BALANCE AND  
OTHER CREDITS**

Liabilities:

Accounts payable	\$ -
------------------	------

<b>TOTAL LIABILITIES</b>	<b>-</b>
--------------------------	----------

Fund Balance and Other Credits:

Fund balance - unassigned	88,421
---------------------------	--------

<b>TOTAL FUND BALANCE AND OTHER CREDITS</b>	<b>88,421</b>
---	---------------

<b>TOTAL LIABILITIES, FUND BALANCE AND OTHER CREDITS</b>	<b>\$ 88,421</b>
--	------------------

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, 2022**

**REVENUES**

Intergovernmental revenues	
Fire rebate	\$ 103,624
<b>TOTAL REVENUES</b>	<b>103,624</b>

**EXPENDITURES**

Current operating	
Community Donation	791
Dues	1,080
Fire Equipment	12,084
Garbage	1,603
Gas	2,079
Office expense	24,165
Operating	10,538
Uniforms	2,524
Utilities	16,188
Water	1,812
<b>TOTAL EXPENDITURES</b>	<b>72,864</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>30,760</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>57,661</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 88,421</b>

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, 2022**

**Name of Agency Head:      James LeBlanc, Chief**

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