

*Michel Latuso Jr.* CPA, LLC

---

114 E. Ascension Street • Gonzales, LA 70737  
Phone: 225.647.2824 • Fax: 225.644.4989

November 14, 2022

Louisiana Legislative Auditors  
Baton Rouge, LA

RE: Ascension Parish Volunteer Fire Department  
Fifth Ward 8266  
Amending 2021 Submission

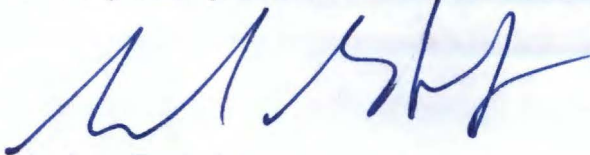
To whom it may concern,

After review of the previous years filings with the Louisiana Legislative Auditors (LLA), Agency Head and Fire Chief James LeBlanc alerted to us that the information provided on the Schedule of Compensation incorrectly listed the wrong Fire Chief.

We are providing a corrected report to the LLA correcting that schedule. All financial accounts on the Statement of Assets, Liabilities, and Capital as well as the Income Statement were unchanged and unaffected by the amendment.

Should you require any additional information or documentation to expedite this filing, please send all correspondence to Fire Chief James LeBlanc at [james.leblanc@apgov.us](mailto:james.leblanc@apgov.us) or by mail to the address file.

Thank you for your time and consideration on this matter,



Andrew Berthelot  
Accountant  
Michel Latuso JR CPA LLC

**FIFTH WARD  
VOLUNTEER FIRE DEPARTMENT**

P O BOX 341  
DARROW, LA 70727

**2021 COMPILATION REPORT**

PREPARED BY:

MICHEL LATUSO JR CPA LLC

GONZALES, LA 70737

SUBMITTED TO:

LOUISIANA LEGISLATIVE AUDITORS

(AMENDED AND RESUBMISSION: OCTOBER 26, 2022)

# Michel Latuso Jr CPA LLC

114 East Ascension Street, Gonzales, LA 70737 - Phone: 225-647-2824 - Fax: 225-644-4989

## Accountants' Compilation Report


To Management  
Fifth Ward Vol. Fire Department  
Darrow, LA

Management is responsible for the accompanying financial statements of Fifth Ward Vol. Fire Department, which comprise the Statements of Assets, Liabilities, and Capital as of December 31, 2021, and the related Income Statement for the One Month then ended, and the related notes, if any, to the financial statements in accordance with the income tax basis of accounting, and for determining that the income tax basis of accounting is an acceptable financial framework. We have performed compilation engagements 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 financial statements are prepared in accordance with the income tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures and the statement of retained earnings ordinarily included in financial statements prepared in accordance with the income tax basis of accounting. If the omitted disclosures and statement were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, capital, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

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



Michel Latuso Jr. CPA/LLC  
Gonzales, Louisiana  
October 26, 2022

**Fifth Ward Vol. Fire Department  
Statement of Assets, Liabilities, and Capital  
Income Tax Basis  
December 31, 2021**

**Assets**

**Current Assets**

Cash in Business Acct	\$	21,096
Cash in General Fund Acct		41,699
		41,699

**Total Current Assets** \$62,795

**Total Assets** \$ 62,795

**Liabilities**

**Fund Balance**

Fund Balance (Deficit)	\$	50,184
Current Net Income (Loss)		12,611
		12,611

**Total Fund Balance** \$62,795

**Total Liabilities and Fund Balance** \$ 62,795

**Fifth Ward Vol. Fire Department  
Income Statement  
Income Tax Basis  
For The One Year Ended December 31, 2021**

	<b>\$ Amount</b>	<b>% Sales</b>
<b>Income</b>		
2% Rebate Income	25,244	100.0
Interest Income	3	0.0
	25,247	100.0
<b>Total Income</b>		
<b>Expense</b>		
Advertising	274	1.1
Operating Supplies	1,490	5.9
Professional Fees	300	1.2
Taxes & Licenses	15	0.1
Utilities	10,557	41.8
	12,636	50.1
<b>Total Expense</b>		
	12,611	49.9
<b>Net Income</b>		

## **Ascension Parish Volunteer Fire Department – Fifth Ward**

Schedule of Compensation, Benefits and other payments to Agency Head or Chief Executive Officer

Year Ended December 31, 2021

**Agency Head Name:** James E Leblanc, Chief

<b>Salary</b>	\$0.00
<b>Benefits – Insurance</b>	0.00
<b>Benefits – Retirement</b>	0.00
<b>Allowances</b>	0.00
<b>Travel and Per Diem</b>	0.00
<b>Housing</b>	0.00
<b>Special Meals</b>	0.00
<b>Unvouchered Expenses</b>	0.00

**Notes:** none