

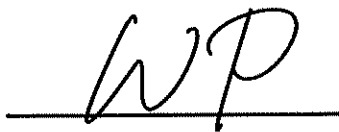
Spearsville Volunteer Fire District
Spearsville, Louisiana

Annual Financial Statements
For the Year Ended June 30, 2023

Spearsville Volunteer Fire District
Annual Financial Statements
For the Year Ended June 30, 2023

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Wade & Perry, CPAs
A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

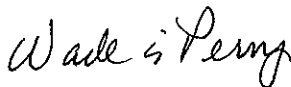
ACCOUNTANTS' COMPILATION REPORT

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, 2023, 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 18, 2023

Spearsville Volunteer Fire Department
Balance Sheet
As of June 30, 2023

| | <u>Jun 30, 23</u> |
|---------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Marion State Bank #1076353 | 36,151.86 |
| Marion State Bank #1154222 | 92,148.42 |
| Total Checking/Savings | <u>128,300.28</u> |
| Other Current Assets | |
| Accounts Receivable | 11,307.13 |
| Total Other Current Assets | <u>11,307.13</u> |
| Total Current Assets | <u>139,607.41</u> |
| TOTAL ASSETS | <u><u>139,607.41</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| Accounts Payable | 579.86 |
| Total Other Current Liabilities | <u>579.86</u> |
| Total Current Liabilities | <u>579.86</u> |
| Total Liabilities | 579.86 |
| Equity | |
| Unrestricted Net Assets | 104,478.49 |
| Net Income | 34,549.06 |
| Total Equity | <u>139,027.55</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>139,607.41</u></u> |

Spearsville Volunteer Fire Department
Statement of Revenues, expenditures, & changes in fund balance
For the Year Ended June 30, 2023

| | Jul '22 - Jun 23 |
|--|------------------|
| Ordinary Income/Expense | |
| Income | |
| Grant Income | 10,000.00 |
| Millage Tax | 29,304.82 |
| Structure Tax | 27,800.00 |
| Union Parish Police Jury | 10,374.58 |
| Total Income | 77,479.40 |
| Expense | |
| Administration | |
| Training | 378.72 |
| Administration - Other | 3,706.56 |
| Total Administration | 4,085.28 |
| Auto & Transport | |
| Fuel | 1,863.14 |
| Auto & Transport - Other | 12,998.79 |
| Total Auto & Transport | 14,861.93 |
| Buildings & Grounds Maintenance | 2,071.28 |
| Capital Outlay | 10,654.43 |
| Contract Services | |
| Accounting Fees | 1,600.00 |
| Outside Contract Services | 2,250.00 |
| Total Contract Services | 3,850.00 |
| Equipment | 60.00 |
| Miscellaneous exp | 493.21 |
| Operations | |
| Postage, Mailing Service | 35.25 |
| Total Operations | 35.25 |
| Pension fund expense | 999.11 |
| Repairs and Maintenance | 1,461.77 |
| Uniforms | 415.90 |
| Utilities | 3,942.18 |
| Total Expense | 42,930.34 |
| Net Ordinary Income | 34,549.06 |
| Net Income | 34,549.06 |

Spearsville Volunteer Fire Department
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2023

Agency Head Name: Timothy Clement

The agency head did not receive any compensation.