

Michel Latuso Jr. CPA, LLC

114 E. Ascension Street • Gonzales, LA 70737
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November 14, 2022

Louisiana Legislative Auditors
Baton Rouge, LA

RE: Ascension Parish Volunteer Fire Department
Fifth Ward 8266
Amending 2019 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 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

2019 COMPILATION REPORT

PREPARED BY:

MICHEL LATUSO JR CPA LLC

GONZALES, LA 70737

SUBMITTED TO:

LOUISIANA LEGISLATIVE AUDITORS

(AMENDED AND RESUBMISSION: OCTOBER 26, 2022)

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Accountants' Compilation Report

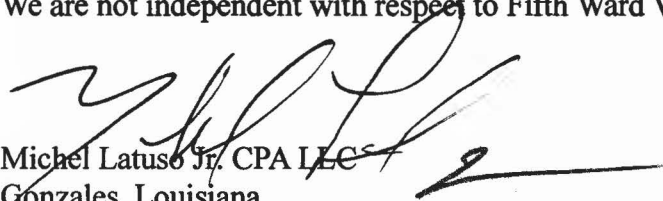
To Management
Fifth Ward Vol. Fire Department
Darrow, LA

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, 2019, 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, 2019**

Assets			
Current Assets			
Cash in Business Acct	\$	19,371	
Cash in General Fund Acct		20,518	
Total Current Assets			\$39,889
Total Assets			\$ 39,889
Liabilities			
Current Liabilities			
Accrued Payroll Taxes	\$	194	
Accrued State WH		16	
Accrued Unemployment Taxes		27	
Total Current Liabilities			\$238
Fund Balance			
Fund Balance (Deficit)		37,169	
Current Net Income (Loss)		2,483	
Total Fund Balance			\$39,652
Total Liabilities and Fund Balance			\$ 39,889

**Fifth Ward Vol. Fire Department
Income Statement
Income Tax Basis
For The One Year Ended December 31, 2019**

	\$ Amount	% Sales
Income		
2% Rebate Income	28,713	100.0
Interest Income	2	0.0
	28,714	100.0
Total Income		
Expense		
Advertising	275	1.0
Insurance	4,856	16.9
Maintenance and Repairs	1,220	4.2
Operating Supplies	1,518	5.3
Postage	56	0.2
Professional Fees	225	0.8
Salaries	7,713	26.9
Taxes-Payroll	632	2.2
Taxes & Licenses	15	0.1
Uniforms	916	3.2
Utilities	8,806	30.7
	26,232	91.4
Total Expense		
	2,483	8.6
Net Income		

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, 2019

Agency Head Name: James E Leblanc, Chief (hired March 1, 2019)

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

Notes: none