

Financial Statements
of
Westwego Volunteer Fire Co #1
For the Period Ended
December 31, 2025

WESTWEGO VOLUNTEER FIRE COMPANY NO. 1

Westwego, Louisiana

TABLE OF CONTENTS

	<u>Page</u>
ACCOUNTANT'S COMPILATION REPORT	1
FINANCIAL STATEMENTS	
Statement of Assets, Liabilities and Net Assets – Modified Cash Basis	2
Statement of Revenue and Expenditures - Modified Cash Basis	3
OTHER SUPPLEMENTAL INFORMATION	
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer	4

DUPLANTIER, HRAPMANN, HOGAN & MAHER, LLP
Certified Public Accountants
2067 Paxton Street
Harvey, Louisiana 70058
(504) 347-0441

ACCOUNTANT'S COMPILATION REPORT

Westwego Volunteer Fire Co #1
1000 Fourth Street
Westwego, LA 70094

Management is responsible for the accompanying financial statements of Westwego Volunteer Fire Co #1, which comprise the statement of assets, liabilities, and net assets-modified cash basis as of December 31, 2025, and the related statements of revenues and expenses-modified cash basis for the twelve months then ended in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. 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 form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash 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 ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.



DUPLANTIER, HRAPMANN, HOGAN & MAHER, LLP
Certified Public Accountants

June 24, 2026

Westwego Volunteer Fire Co #1
Statement of Assets, Liabilities and
Fund Equity - Modified Cash Basis
December 31, 2025

ASSETS

CURRENT ASSETS

Cash Public Fund Fifth Dist	\$ 76,716.92
Cash - Public Fund Acct	3,564.45
Cash-ckg acct unrestricted	4,988.75
Cash - Unrestricted Fifth Dist	55,083.96
Certificate of deposit	<u>81,122.47</u>

Total Assets	\$	<u><u>221,476.55</u></u>
--------------	----	--------------------------

LIABILITIES AND NET ASSETS

LIABILITIES

Current Liabilities	\$	<u> </u>
Total Current Liabilities	\$	0.00
Non-Current Liabilities		<u> </u>
Total Non-Current Liabilities		<u>0.00</u>
Total Liabilities		0.00

NET ASSETS

Fund balance	185,896.49
Current Income (Loss)	<u>35,580.06</u>

Total net assets		<u>221,476.55</u>
------------------	--	-------------------

Total liabilities and net assets	\$	<u><u>221,476.55</u></u>
----------------------------------	----	--------------------------

See Accountants' Compilation Report

Westwego Volunteer Fire Co #1
Statement of Revenue and Expenditures
Modified Cash Basis
For the Period Ended December 31, 2025

	12 Months Ended Dec. 31, 2025	Pct
REVENUE		
Fire insurance rebate	\$ 85,616.65	39.45
Donations	12,442.64	5.73
Membership dues	2,351.42	1.08
Charges for reports	25.00	0.01
Sponsorship Income	15,200.00	7.00
Transfer - City of Westwego	33,944.21	15.64
Miscellaneous income	3,693.68	1.70
Interest income	2,985.95	1.38
Fund raisers	<u>60,760.87</u>	<u>28.00</u>
Total revenue	<u>217,020.42</u>	<u>100.00</u>
EXPENDITURES		
Awards	2,826.75	1.30
Bank service charge	16.00	0.01
Dues and subscriptions	5,241.52	2.42
Equipment purchases	25,930.96	11.95
Emergency Preparedness	842.67	0.39
Food and beverage	11,501.46	5.30
Fund raisers	26,814.73	12.36
Installation & Convention Exp.	17,049.77	7.86
Membership social activities	29,794.71	13.73
Office supplies & maintenance	3,485.33	1.61
Public relations	2,204.33	1.02
Repairs and maintenance	7,476.23	3.44
Station supplies	22,980.91	10.59
Training	10,813.16	4.98
Uniforms	<u>14,461.83</u>	<u>6.66</u>
Total expenditures	<u>181,440.36</u>	<u>83.61</u>
Excess revenues over expenditures	\$ <u><u>35,580.06</u></u>	<u><u>16.39</u></u>

See Accountants' Compilation Report

OTHER SUPPLEMENTAL INFORMATION

WESTWEGO VOLUNTEER FIRE CO. #1

Westwego, Louisiana

Schedule of Compensation, Benefits, and Other Payments to
Agency Head or Chief Executive Officer

For the Year Ended December 31, 2025

Agency Head Name: Kenneth Bouvier (Volunteer)

Purpose

Stipend	\$	-0-
Benefits – insurance		-0-
Benefits – retirement		-0-
Benefits – other (match deferred comp)		-0-
Car allowance		-0-
Vehicle provided by government		-0-
Per diem		-0-
Reimbursements – cell phones, tolls, car rental		-0-
Travel		-0-
Dues		-0-
Registration fees		-0-
Conference travel		-0-
Continuing professional education fees		-0-
Housing		-0-
Unvouchered expenses		-0-
Meals		-0-
	\$	<u>-0-</u>