
FINANCIAL STATEMENTS AND ACCOUNTANTS' COMPILATION REPORT

**FIRE PROTECTION GRANT OF
BAYOU L'OURSE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)**

Bayou L'Ourse, Louisiana

December 31, 2024

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Bayou L'Ourse, Louisiana

December 31, 2024

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To the Board of Commissioners of
Bayou L'Ourse Volunteer Fire Department
Bayou L'Ourse, Louisiana

Management is responsible for the accompanying Fire Protection Grant financial statements of the Bayou L'Ourse Volunteer Fire Department (received from Assumption Parish Police Jury), as of and for the year ended December 31, 2024, which collectively comprise the Fire Protection Grant 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 American Institute of Certified Public Accountants. 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 Bayou L'Ourse Volunteer Fire Department'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, 2024. 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 Fire Protection Grant financial statement and do not purport to, and do not present fairly the balance sheet of the Bayou L'Ourse Volunteer Fire Department as of December 31, 2024 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

June 9, 2025
Gonzales, Louisiana

FIRE PROTECTION GRANT OF
BAYOU L'OURSE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Bayou L'Ourse, Louisiana

BALANCE SHEET - FIRE PROTECTION GRANT
DECEMBER 31, 2024

	Fire Protection Grant	General Fixed Assets Acquired With Grant Funds	Total (Memorandum Only)
<u>ASSETS</u>			
Assets:			
Cash and cash equivalents	\$ 440,535	\$ -	\$ 440,535
Receivable - Fire protection grant	317	-	317
General Fixed Assets - Grant:			
Fire protection	-	1,530,344	1,530,344
TOTAL ASSETS	<u>\$ 440,852</u>	<u>\$ 1,530,344</u>	<u>\$ 1,971,196</u>
LIABILITIES, FUND BALANCE AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance and Other Credits:			
Investments in general fixed assets - grant funds	-	1,530,344	1,530,344
Fund balance - unassigned	440,852	-	440,852
TOTAL FUND BALANCE AND OTHER CREDITS	440,852	1,530,344	1,971,196
TOTAL LIABILITIES, FUND BALANCE AND OTHER CREDITS	<u>\$ 440,852</u>	<u>\$ 1,530,344</u>	<u>\$ 1,971,196</u>

See accountants' report.

FIRE PROTECTION GRANT OF
BAYOU L'OURSE VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Bayou L'Ourse, Louisiana
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - FIRE PROTECTION GRANT
FOR THE YEAR ENDED DECEMBER 31, 2024

REVENUES

Intergovernmental revenues	
Fire protection grant from Assumption Parish Police Jury	\$ 138,536
Fire insurance rebate	26,685
Use of money and property	
Interest	1,332
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TOTAL REVENUES	166,553

EXPENDITURES

Current operating	
Utilities	10,539
Telephone	7,547
Outside services	12,101
Insurance	30,556
Maintenance	21,980
Miscellaneous	356
Supplies	3,939
Fuel and oil	1,186
Auto mileage	3,408
Office expense	1,910
Uniforms	1,026
Training	850
Professional fees	579
Communications	1,000
Capital Outlay	
Public safety	16,964
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TOTAL EXPENDITURES	113,941

EXCESS OF REVENUES OVER EXPENDITURES	<hr/> 52,612
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FUND BALANCE AT BEGINNING OF YEAR	<hr/> 388,240
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FUND BALANCE AT END OF YEAR	<hr/> \$ 440,852 <hr/>
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BAYOU L'OURSE VOLUNTEER FIRE DEPARTMENT
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Bayou L'Ourse, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD
For the Year Ended December 31, 2024

Name of Agency Head: Cyrus Ratcliff, Sr, Chief

Salary	\$ -
Benefits-Insurance	-
Benefits-Retirement	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	3,408
Travel	-
Registration Fees	-
Housing	-
Meals	-
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TOTAL	<u><u>\$ 3,408</u></u>