
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, 2025

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Bayou L'Ourse, Louisiana

December 31, 2025

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REQUIRED BY *LOUISIANA GOVERNMENTAL AUDIT GUIDE*

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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, 2025, 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, 2025. 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, 2025 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 30, 2026
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, 2025

	Fire Protection Grant	General Fixed Assets Acquired With Grant Funds	Total (Memorandum Only)
<u>ASSETS</u>			
Assets:			
Cash and cash equivalents	\$ 401,587	\$ -	\$ 401,587
Receivable - Fire protection grant	519	-	519
General Fixed Assets - Grant:			
Fire protection	-	1,667,334	1,667,334
TOTAL ASSETS	<u>\$ 402,106</u>	<u>\$ 1,667,334</u>	<u>\$ 2,069,440</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	-	1,667,334	1,667,334
Fund balance - unassigned	402,106	-	402,106
TOTAL FUND BALANCE AND OTHER CREDITS	402,106	1,667,334	2,069,440
TOTAL LIABILITIES, FUND BALANCE AND OTHER CREDITS	<u>\$ 402,106</u>	<u>\$ 1,667,334</u>	<u>\$ 2,069,440</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, 2025

REVENUES

Intergovernmental revenues	
Fire protection grant from Assumption Parish Police Jury	\$ 148,264
Fire insurance rebate	27,536
Use of money and property	
Interest	2,626
Miscellaneous revenue	2,117
TOTAL REVENUES	180,543

EXPENDITURES

Current operating	
Utilities	10,645
Telephone	6,748
Outside services	8,891
Insurance	34,004
Maintenance	7,874
Miscellaneous	368
Supplies	5,245
Fuel and oil	585
Auto mileage	2,832
Office expense	1,896
Training	1,684
Professional fees	527
Communications	1,000
Capital Outlay	
Public safety	136,990
TOTAL EXPENDITURES	219,289

EXCESS OF EXPENDITURES OVER REVENUES	(38,746)
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FUND BALANCE AT BEGINNING OF YEAR	440,852
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FUND BALANCE AT END OF YEAR	\$ 402,106
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Bayou L'Ourse, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD
For the Year Ended December 31, 2025

Name of Agency Head: **Cyrus Ratcliff, Sr, Board President**

Salary	\$ -
Benefits-Insurance	-
Benefits-Retirement	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	2,832
Travel	-
Registration Fees	-
Housing	-
Meals	-
TOTAL	<u><u>\$ 2,832</u></u>

FIRE PROTECTION GRANT OF
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Bayou L'Ourse, Louisiana

Summary Schedule of Findings and Responses
Year Ended December 31, 2025

2025-001 Lack of Compliance with Fire Protection Contract

Criteria: The Fire Protection Contract, Section 11(c), states that the Department agrees that it is clearly prohibited from doing indirectly with public funds what is clearly prohibited directly. This section requires compliance with all State and Local laws, including but not limited to the Louisiana Public Bid Law.

Condition: The Department did not advertise nor let for contract with the lowest responsible bidder for the purchase of a new rescue truck that exceeded public bid law threshold requirements.

Cause: The Department relied on a Louisiana Attorney General Opinion stating that the Department is not subject to Public Bid Laws and did not note that compliance with Louisiana public bid law was a requirement included in the Fire Protection Contract.

Effect: The Department does not appear to be in compliance with the Fire Protection Contract related to compliance with state and local laws.

Recommendation: The Department should review the Fire Protection Contract to ensure it complies with all requirements both parties have agreed to.

Management's Response: Management understands the context of this finding reported and intends to implement procedures to ensure compliance with public law, as well as all other requirements of the Fire Protection Contract agreed to, in future periods.

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Summary Schedule of Prior Findings
Year Ended December 31, 2025

No prior year findings.