

**MANSURA VOLUNTEER FIRE DEPARTMENT, INC.**

**REPORT ON FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2025**

**MANSURA VOLUNTEER FIRE DEPARTMENT, INC.**

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## **Independent Accountant's Review Report**

To the Board of Directors  
Mansura Volunteer Fire Department, Inc.  
Mansura, Louisiana

I have reviewed the accompanying basic financial statements of Mansura Volunteer Fire Department, Inc. ( a non-profit Corporation ) as of and for the year ended June 30, 2025, as listed in the table of contents, in accordance with U.S. Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express an opinion.

### **Management's Responsibility For The Financial Statements**

The management of Mansura Volunteer Fire Department, Inc. is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement due to fraud or error.

### **Accountant's Responsibility**

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

### **Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying basic financial statements in order for them to be in conformity with generally accepted accounting principles generally accepted in the United States of America.

## **Other Reporting**

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated August 29, 2025 on the results of our agreed-upon procedures.

## **Supplementary Information**

My review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order for them to be in conformity with U.S. generally accepted accounting principles. The information included as Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented only for supplementary analysis purposes. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made thereto.



By: Paul Dauzat  
Certified Public Accountant  
August 29, 2025

**MANSURA VOLUNTEER FIRE DEPARTMENT, INC.**

**STATEMENT OF FINANCIAL POSITION**

**June 30, 2025**

**ASSETS**

**Current Assets**

Cash and Cash Equivalents	\$ 165,068
Accounts Receivables	161,660
Prepaid Insurance	15,004
Total Current Assets	<u>341,732</u>

**Property and Equipment**

Buildings and Improvements	336,341
Equipment	1,202,404
Trucks	1,507,624
Less: Accumulated Depreciation	(1,960,267)
Net Property and Equipment	<u>1,086,102</u>

**Total Assets** \$ 1,427,834

**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Accounts Payable	\$ 3,988
Payroll Taxes Payable	409
Accrued Interest	12,051
Current Maturities of Long-Term Debt	53,428
Total Current Liabilities	<u>69,876</u>

**Non-Current Liabilities**

Notes Payable- net of current portion	583,789
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**Total Liabilities** 653,665

**Net Assets**

With Donor Restrictions	64,508
Without Donor Restrictions	709,661

**Total Net Assets** 774,169

**Total Liabilities and Net Assets** \$ 1,427,834

The accompanying notes are an integral part of the financial statements

**MANSURA VOLUNTEER FIRE DEPARTMENT, INC.**

**STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>INCREASES IN NET ASSETS</b>			
<b>Revenue, Gains and Other Support</b>			
Intergovernmental Revenues			
Ad Valorem Taxes	\$ -	\$ 138,683	\$ 138,683
State Fire Insurance Rebate	-	21,236	21,236
Sales Tax Revenue	-	165,805	165,805
US Department of Agriculture	-	27,205	27,205
Avoyelles Parish Police Jury	1,080	-	1,080
Other Revenues			
Interest and Dividend Income	1,090	816	1,906
Miscellaneous	12,702	-	12,702
Net Assets Released from Restrictions:			
Restrictions Satisfied by Payments	353,745	(353,745)	-
Total Revenues, Gains and Other Support	368,617	-	368,617
<b>DECREASES IN NET ASSETS</b>			
<b>Expenses</b>			
Operating Services	226,747	2,778	229,525
Supporting Services:			
Management and General	75,447	-	75,447
Total Expenses	302,194	2,778	304,972
Change in Net Assets	66,423	(2,778)	63,645
Net Assets-Beginning of Year	643,238	67,286	710,524
Net Assets-End of Year	<u>\$ 709,661</u>	<u>\$ 64,508</u>	<u>\$ 774,169</u>

The accompanying notes are an integral part of the financial statements

**MANSURA VOLUNTEER FIRE DEPARTMENT, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**

**June 30, 2025**

	<u>Operating Services</u>	<u>Management And General</u>	<u>TOTAL</u>
Interest	\$ 25,112	\$ -	\$ 25,112
Meetings	-	2,672	2,672
Repairs and Maintenance	40,031	-	40,031
Personnel	-	29,383	29,383
Insurance	32,488	8,123	40,611
Office Expense	-	12,623	12,623
Supplies	10,109	-	10,109
Fuel	2,299	-	2,299
Uniforms	278	-	278
Utilities	-	6,568	6,568
Professional Fees	-	4,572	4,572
Equipment Testing	2,036	-	2,036
Miscellaneous	184	11,506	11,690
	<hr/>	<hr/>	<hr/>
Total Expenses Before Depreciation	112,537	75,447	187,984
Depreciation	116,988		116,988
Total Functional Expenses	<u>\$ 229,525</u>	<u>\$ 75,447</u>	<u>\$ 304,972</u>

The accompanying Notes are an integral part of the Financial Statements

**MANSURA VOLUNTEER FIRE DEPARTMENT, INC.**

**STATEMENT OF CASH FLOWS**  
**For the Years Ended June 30, 2025**

**Operating Activities**

Change In Net Assets	\$ 63,645
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	116,988
(Increase) Decrease in Accounts Receivable	(54,746)
(Increase) Decrease in Prepaid Insurance	-
Increase (Decrease) in Accounts Payable	1,759
Increase (Decrease) in Accrued Expenses	(901)
Net Cash Provided (Used) by Operating Activities	<u>126,745</u>

**Changes in Investing Activities**

Purchase of Equipment	<u>(32,683)</u>
Net Cash Provided (Used) by Investing Activities	<u>(32,683)</u>

**Changes in Financing Activities**

Principle Payments on Notes Payable	<u>(51,407)</u>
Net Cash Provided (Used) by Financing Activities	<u>(51,407)</u>

Net Increase ( Decrease ) in Cash and Cash Equivalents	42,655
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Cash and Cash Equivalents-Beginning of Year	122,413
Cash and Cash Equivalents-End of Year	<u><u>\$ 165,068</u></u>

**Supplemental Disclosures:**

- 1-Interest expense incurred during the year was \$ 25,112
- 2-No amounts were paid for income taxes during the year.
- 3-There were no non-cash transactions during the year.

The accompanying notes are an integral part of the financial statements



**MANSURA VOLUNTEER FIRE DEPARTMENT, INC.**

**Notes to Financial Statements  
For the Year Ended June 30, 2025**

**NOTE 1    Summary of Significant Accounting Policies**

*Organization and Nature of Activities:*

The Mansura Volunteer Fire Department, Inc. serves approximately 2007 structures in Avoyelles Parish by providing fire protection. The Fire Department operates under a board of directors that are elected annually and meet monthly.

The Organization is a not-for-profit organization as described in Section 501 ( C ) (3) of the Internal Revenue Code and is exempt from federal and state income taxes. Mansura Volunteer Fire Department, Inc. was incorporated on September 12, 1988.

*Public Support and Revenue:*

Grants, tax revenues and contributions of cash are reported as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

*Estimates:*

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

*Cash and Cash Equivalents:*

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

*Property and Equipment:*

Furniture, equipment and leasehold improvements are capitalized at cost. All categories are depreciated over estimated useful lives of five to twenty years utilizing the straight line method. Expenditures for maintenance, repairs and other renewals are charged to expense.

*Concentration of Credit Risk:*

The Fire Department's cash balances (demand deposits and certificates of deposit) are insured by the FDIC at an amount not to exceed \$ 250,000 .

*Ad Valorem Tax Revenue:*

Property ad valorem taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 of each year and are due and payable on or before December 31. Unpaid taxes become delinquent on January 2 of the following year. The taxes are assessed by the Avoyelles Parish Assessor's office and collected by the Avoyelles Parish Sheriff's office. The taxes are remitted to the Avoyelles Parish Police Jury on behalf of Fire Protection District No. 2. The Mansura Volunteer Fire Department is one of 14 members in this district. Each member is guaranteed a base amount of \$ 25,000 and the remainder of funds are distributed to the members on a basis of structures served.

**NOTE 2 Accounts and Grants Receivable**

The following is a summary of accounts receivable:

Ad Valorem Taxes	\$	87,163
Sales Taxes		52,991
Fire Insurance Rebate		21,236
Avoyelles Parish Police Jury		270
	\$	<u>161,660</u>

**NOTE 3 Property and Equipment**

	Balance 6/30/2024	Additions	Deletions	Balance 6/30/2025
Land and Buildings	\$ 336,341	\$ -	\$ -	\$ 336,341
Equipment	125,546	32,683	-	158,229
Trucks	1,551,799	-	-	1,551,799
Totals	<u>\$ 2,013,686</u>	<u>\$ 32,683</u>	<u>\$ -</u>	<u>\$ 2,046,369</u>

Depreciation expense for the year was \$ 116,988.

**NOTE 4 Net Assets With Donor Restrictions**

Donor restricted net assets were available for the following purposes:

Operating Services	\$	64,508
Total Donor restricted net assets	\$	<u>67,286</u>

Net assets were released from donor restrictions by incurring expenses satisfying the purpose specified by donors.

**NOTE 5 Donated Services**

The Organization receives a significant amount of donated services from volunteers. No amounts have been recognized in the statement of activities because the criteria for recognition under SFAS No. 116 have not been satisfied.

**NOTE 6 Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Some expenses are charged directly to program or support services based on specific identification.

**NOTE 7 Subsequent Events**

Management has evaluated subsequent events through August 29, 2025, which is the date the financial statements were available to be issued. There were no events that required disclosure.

**NOTE 8 Income Tax Status**

The Fire Department is a nonprofit organization that is exempt from income taxes under Section 501 ( C ) ( 3 ) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation. The Organization's tax returns remain subject to audit by the IRS for three years after filing. At June 30, 2025, the returns for tax years 2022, 2023, and 2024 remain open.

**NOTE 9 Significant Concentrations**

The Fire Department receives funding from ad valorem and sales tax revenues that approximates 83% of total support. Without these funds, operations would be significantly affected.

**NOTE 10 Liquidity and Availability of Financial Assets**

The following reflects the Fire Department's financial assets as of June 30, 2025, reduced by amounts not available for general use within one year of the balance sheet date because of contractual or donor imposed restrictions or internal designations.

Financial assets:

Cash and cash equivalents	\$ 165,068
Accounts receivable	161,660
Less amount unavailable for general expenditure within one year	(64,508)
Total financial assets available to meet cash needs for operations.	<u>\$ 262,220</u>

**NOTE 12 Changes in Long-Term Debt**

Note Payable Balance 6-30-2024	\$ 688,625
Principle Payments	<u>(51,407)</u>
Note Payable Balance 6-30-2024	<u>\$ 637,218</u>

Notes Payable at June 30, 2025 consist of the following:

Academy Bank-\$ 874,695, dated December 17, 2019, annual installments \$ 77,530 including interest at 3.72%, maturing in 2034, secured by fire trucks.

637,217

Total Notes Payable (principle)	\$ 637,217
Less: Current Portion	(53,428)
Long-Term Portion	<u>\$ 583,789</u>

Notes Payable annual amounts outstanding at June 30, 2025 are as follows:

Periods Ending June-30	Principle	Interest	Total
2026	53,428	24,102	77,530
2027	55,454	22,076	77,530
2028	57,557	19,973	77,530
2029	59,691	17,839	77,530
2030	62,003	15,527	77,530
2031-2034	349,084	40,556	389,640
	<u>\$ 637,217</u>	<u>\$ 140,073</u>	<u>\$ 777,290</u>

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**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors  
Mansura Volunteer Fire Department, Inc.  
Alexandria, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Mansura Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Arts Council's compliance with certain laws and regulations during the year ended June 30, 2025, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

***Federal, State, and Local Support***

1. Determine the amount of federal, state and local support expenditures for the fiscal year.

*The Mansura Volunteer Fire Department, Inc. received property tax, sales tax and other revenues in the amount of \$ 354,009 from local and state government agencies.*

2. For state and local tax revenues, I selected 6 disbursements during the period under review.
3. For the items selected in procedure 2, I traced the disbursements to supporting documentation as to proper amount and payee.

*I examined supporting documentation for each of the selected disbursements and found that payment was for the proper amount and made to the correct payee.*

4. For the items selected in procedure 2, I determined if the disbursements were properly coded to the correct fund and general ledger account.

*All disbursements were properly coded to the correct fund and general ledger account.*

5. For the items selected in procedure 2, I determined whether the disbursements received approval from the proper individual.

*Inspection of the documentation indicated approval from the Chief.*

6. For the items selected in procedure 2: For state and local awards, I determined whether the disbursements complied with the contractual agreement, relating to:

Activities allowed or unallowed: *Not applicable*

Eligibility: *Not applicable*

Reporting: *Not applicable*

7. For the programs selected for testing in item (2) that had been closed out during the period of my review, I compared close-out reports, when required, with the entity's financial records.

*Not applicable*

### ***Open Meetings***

8. The Mansura Volunteer Fire Department, Inc. is not subject to open meetings as required by R.S. 42:1 through 42:13 ( open meetings law ).

*Minutes of board of directors meetings were recorded.*

### ***Prior Comments and Recommendations***

10. I reviewed any prior-year comments or recommendations to determine the extent to which such matters were resolved.

*There were no prior year findings.*

### ***Budgeting***

11. The Volunteer fire Department's board of commissioners adopted a budget for the fiscal year.

### ***Other Compliance Matters***

12. I determined that the selected 6 disbursements from the ad-valorem tax funds were in accordance with the tax call provisions.

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported.

This report is intended solely for the use of management of the Mansura Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script, reading "Paul Dauzat".

By: Paul Dauzat  
Certified Public Accountant  
August 29, 2025

**MANSURA VOLUNTEER FIRE DEPARTMENT, INC.**

**SCHEDULE OF PRIOR YEAR FINDINGS**

**June 30, 2025**

**There were no findings for the year ended June 30, 2024.**



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

**Year Ended June 30, 2025**

**Agency Head Name: Bruce Jeansonne, Fire Chief**

<b>Purpose</b>	<b>Amount</b>
Salary	None
Benefits-Insurance	None
Benefits-Retirement	None
Accrued Leave	None
Car Allowance	None
Vehicle Provided By Government	None
Per Diem	None
Reimbursements	None
Travel	None
Registration Fees	None
Conference Travel	None
Continuing Professional Education Fees	None
Housing	None
Unvouchered Expenses	None
Special Meals	None

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Agencies)**

July 21, 2025 (Date Transmitted)

Paul Dauzat CPA, LLC (CPA Firm Name)  
1220 Windsor Place (CPA Firm Address)  
Alexandria, Louisiana 71303 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2025 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐ N/A ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes ☒ No ☐ N/A ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐ N/A ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐ N/A ☐

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes ☐ No ☐ N/A ☒

**] Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐ N/A ☐

**Reporting**

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ☒ No ☐ N/A ☐

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes ☒ No ☐ N/A ☐

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒ No ☐ N/A ☐

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☐ No ☐ N/A ☒

#### **Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes ☐ No ☐ N/A ☒

#### **General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐ N/A ☐

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes ☒ No ☐ N/A ☐

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes ☒ No ☐ N/A ☐

We have provided you with all relevant information and access under the terms of our agreement.

Yes ☒ No ☐ N/A ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes ☒ No ☐ N/A ☐

We are not aware of any material misstatements in the information we have provided to you.

Yes ☒ No ☐ N/A ☐

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes ☒ No ☐ N/A ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [ X ] No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge

Mansura Volunteer Fire Department

<u>Rodney L. Barnett</u>	Secretary
<u>[Signature]</u>	Treasurer
<u>Bruce A. Pearson</u>	President