

BAYOU VISTA VOL. FIRE DEPT., INC.

Financial Statements

(modified cash basis)

For the Year ended December 31, 2025

with accompanying Accountants' Compilation Report

PITTS & MATTE

a corporation of
certified public accountants



To the Board of Directors
Bayou Vista Vol. Fire Dept., Inc.

Management is responsible for the accompanying financial statements of Bayou Vista Vol. Fire Dept., Inc. (a nonprofit organization), which comprise the statement of financial position (modified cash basis) as of December 31, 2025 and the related statement of activity and changes in net assets (modified cash basis) for the year then ended, 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. 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 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 the statement of functional expenses and substantially all disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted statements of functional expenses and disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplemental information contained in the Schedule of Compensation, Reimbursements and Benefits to Agency Head, Political Subdivision Head, or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management. The information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

A handwritten signature in black ink that reads "Pitts & Matte".

CERTIFIED PUBLIC ACCOUNTANTS

Morgan City, Louisiana
May 11, 2026

BAYOU VISTA VOL. FIRE DEPT., INC.

STATEMENT OF FINANCIAL POSITION
(Modified Cash Basis)
As of December 31, 2025

ASSETS

Current assets

Cash \$ 131,095

Total current assets 131,095

Fixed assets

Property and equipment
(less accumulated depreciation of \$1,148,509) 64,835

Land 53,000

Total fixed assets 117,835

Total assets \$ 248,930

LIABILITIES AND NET ASSETS

Current liabilities NONE

Total liabilities NONE

Net Assets

Unrestricted 248,930

Total equity 248,930

Total liabilities and equity \$ 248,930

See accountants' compilation report.

BAYOU VISTA VOL. FIRE DEPT., INC.

STATEMENT OF ACTIVITY AND CHANGES IN NET ASSETS

(Modified Cash Basis)

For the Year Ended December 31, 2025

REVENUES

Bingo	\$ 47,448
Fundraiser	17,186
Other Income	3,785
Fire Insurance Reimbursement	31,946
Dues & Donations	<u>2,300</u>

TOTAL REVENUES	<u>102,665</u>
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OPERATING EXPENDITURES

Awards & banquets	8,032
Bingo supplies	5,087
Bingo prizes	15,000
Depreciation	18,942
Pest Control	1,051
Dues and subscriptions	1,206
Miscellaneous	1,847
Fundraiser	14,901
Legal and accounting	7,906
Repairs and maintenance	13,398
Uniforms	1,346
Supplies	7,853
Training	7,398
Utilities	<u>19,537</u>

TOTAL OPERATING EXPENDITURES	123,504
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CHANGE IN NET ASSETS	<u>(20,839)</u>
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Net assets at December 31, 2024	<u>269,769</u>
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Net assets at December 31, 2025	<u>\$ 248,930</u>
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See accountants' compilation report.

BAYOU VISTA VOL. FIRE DEPT., INC.

**Schedule of Compensation, Reimbursements, and Benefits to Agency Head,
Political Subdivision Head, or Chief Executive Officer**

Year Ended December 31, 2025

Louisiana Revised Statutes require that governments in Louisiana disclose the compensation, reimbursements, benefits, and other payments made to the agency head, political subdivision head, or chief executive officer. Gerald Price was Chairman of the Board of Directors and Chief Executive Officer in 2025. During the year ended December 31, 2025, Mr. Price received no compensation, reimbursements, benefits or other payments from the Department.