

**BROUILLETTE VOLUNTEER
FIRE ASSOCIATION, INC.**

Financial Report

Year Ended June 30, 2018

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ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Brouillette Volunteer Fire Association, Inc.
Marksville, Louisiana

Management is responsible for the accompanying financial statements of Brouillette Volunteer Fire Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statement of activities for the year then ended 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 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.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained in the schedule of compensation, benefits and other payments to agency head or chief executive officer 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 not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to Brouillette Volunteer Fire Association, Inc.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
November 7, 2018

FINANCIAL STATEMENTS

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.
Marksville, Louisiana

Statement of Financial Position
June 30, 2018

ASSETS

Current assets:

Cash	\$ 139,158
Taxes receivable	22,704
Accounts receivable	270
Prepaid items	<u>7,957</u>
Total current assets	170,089

Land, building, and equipment	431,309
Accumulated depreciation	<u>(355,066)</u>

Total assets	<u><u>\$ 246,332</u></u>
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NET ASSETS

Net assets:

Unrestricted	<u><u>\$ 246,332</u></u>
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BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.
Marksville, Louisiana

Statement of Activities
For the Year Ended June 30, 2018

Changes in unrestricted net assets:

Contributions and other-

Ad valorem taxes	\$ 47,704
State 2% insurance rebate	3,863
Intergovernmental revenue	1,080
Interest revenue	57
Miscellaneous	175
Total contributions and other	<u>52,879</u>

Program service expenses:

Public safety - fire protection

Depreciation	8,617
Dues	900
Fuel	707
Insurance	11,869
Labor	1,535
Repairs	7,259
Supplies	9,621
Utilities	3,102
Total program service expenses	<u>43,610</u>

Support service expenses:

Management and general

Meeting	1,343
Professional and legal	2,010
Advertising	90
Office	195
Total support service expenses	<u>3,638</u>

Total expenses 47,248

Change in net assets 5,631

Net assets, beginning of year 240,701

Net assets, end of year \$ 246,332

SUPPLEMENTARY INFORMATION

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.
Marksville, Louisiana

Schedule of Compensation, Benefits and Other Payments to
Agency Head of Chief Executive Officer
For the Year Ended June 30, 2018

Agency Head Name: Stephen Laborde, President

There were no payments made.