

**BROUILLETTE VOLUNTEER
FIRE ASSOCIATION, INC.**

Financial Report

Year Ended June 30, 2017

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Retired
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ACCOUNTANT'S COMPILATION REPORT

* A Professional Accounting Corporation

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, 2017, 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 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 Brouillette Volunteer Fire Association's financial position and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

A statement of cash flows for the year ended June 30, 2017 has not been presented. Accounting principles generally accepted in the United States of American require that such a statement be presented when financial statements purport to present financial position and results of operations.

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 the Brouillette Volunteer Fire Association, Inc.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
December 14, 2017

FINANCIAL STATEMENTS

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.
Marksville, Louisiana

Statement of Financial Position
June 30, 2017

ASSETS

Cash	\$ 139,174
Taxes receivable	23,266
Prepaid items	7,632
Land, building, and equipment	417,487
Accumulated depreciation	<u>(346,449)</u>
Total assets	<u>\$ 241,110</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 409
Net assets:	
Unrestricted	<u>240,701</u>
Total liabilities and net assets	<u>\$ 241,110</u>

See accompanying accountant's compilation report.

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.
Marksville, Louisiana

Statement of Activities
For the Year Ended June 30, 2017

Changes in unrestricted net assets:

Contributions and other-

Ad valorem taxes	\$ 49,554
State 2% insurance rebate	4,171
Intergovernmental revenue	1,080
Interest revenue	218
Gain on sale of asset	<u>1,100</u>
Total	<u>56,123</u>

Expenses:

Management and general

Public safety - fire protection

Depreciation	9,651
Fuel	894
Insurance	11,748
Labor	1,800
Meeting expense	1,142
Professional & legal	1,550
Repairs	4,062
Supplies	1,327
Utilities	2,667
Other	<u>5,302</u>
Total	<u>40,143</u>

Increase in net assets 15,980

Net assets, beginning of year 224,721

Net assets, end of year \$ 240,701

See accompanying accountant's compilation report.

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, 2017

Agency Head Name: Stephen Laborde, President

There were no payments made.

See accompanying accountant's compilation report.