

Spearsville Volunteer Fire District

Spearsville, LA

Annual Financial Statements

As of June 30, 2018 and for the Year Then Ended

Spearsville Volunteer Fire Department
General Purpose Financial Statements
For the Year Ended June 30, 2018

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Wade & Perry, CPAs APAC

116 N. Pinecrest Drive

Ruston, LA 71270

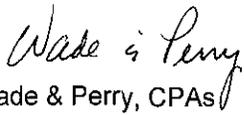
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ACCOUNTANTS' COMPILATION REPORT

Spearsville Volunteer Fire Department
2456 Hwy. 3121
Spearsville, LA 71227

Management is responsible for the accompanying financial statements of the Spearsville Volunteer Fire Department, which comprise the balance sheet as of June 30, 2018, and the related 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. 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 of 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 the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company'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.



Wade & Perry, CPAs
Ruston, LA

August 29, 2018

Spearsville Volunteer Fire Department
Balance Sheet
As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
Marion State Bank #1076353	306.04
Marion State Bank #1154222	57,510.65
Petty Cash	203.95
Total Checking/Savings	58,020.64
Other Current Assets	
Accounts Receivable	1,676.96
Total Other Current Assets	1,676.96
Total Current Assets	59,697.60
TOTAL ASSETS	59,697.60
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable	369.61
Total Other Current Liabilities	369.61
Total Current Liabilities	369.61
Total Liabilities	369.61
Equity	
Unrestricted Net Assets	49,870.82
Net Income	9,457.17
Total Equity	59,327.99
TOTAL LIABILITIES & EQUITY	59,697.60

See accountant's compilation report.

Spearsville Volunteer Fire Department
Statement of Revenues, Expenditures, & Changes in Fund Balance
 July 2017 through June 2018

	Jul '17 - Jun 18
Ordinary Income/Expense	
Income	
Donation - Fund Raiser	275.00
Millage Tax	28,011.76
Other Types of Income	
Miscellaneous Revenue	33.90
Total Other Types of Income	33.90
Structure Tax	28,300.00
Total Income	56,620.66
Expense	
Administration	
Training	457.69
Total Administration	457.69
Auto & Transport	
Fuel	1,300.20
Repairs	5,406.22
Total Auto & Transport	6,706.42
Buildings & Grounds Maintenance	3,936.69
Capital Outlay	9,420.53
Contract Services	
Accounting Fees	1,500.00
Total Contract Services	1,500.00
EMS Supplies	149.99
Facilities and Equipment	
Equip Repairs and Maintenance	875.09
Supplies.	58.62
Total Facilities and Equipment	933.71
Insurance	7,060.06
Miscellaneous exp	2,115.24
Office Supplies	575.06
Operations	
Postage, Mailing Service	2,440.73
Supplies	4,701.21
Telephone, Telecommunications	1,977.12
Total Operations	9,119.06
Pension fund expense	956.70
Reimbursement	15.32
Repairs and Maintenance	723.85
Station Supplies	868.34
Utilities	2,624.83
Total Expense	47,163.49
Net Ordinary Income	9,457.17
Net Income	9,457.17

See accountant's compilation report.

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

Agency Head Name: Timothy Clement

Purpose	Amount
Salary	\$0
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	400
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

Source: GL

Procedure: Search for all payments, benefits, reimbursements, etc made to agency head