

BAYOU VISTA VOL. FIRE DEPT., INC.

Financial Statements

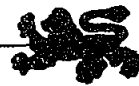
(modified cash basis)

For the Year ended December 31, 2016

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, 2016 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 substantially all disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted 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 representation 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.

CERTIFIED PUBLIC ACCOUNTANTS

Morgan City, Louisiana
June 27, 2017

BAYOU VISTA VOL. FIRE DEPT., INC.

STATEMENT OF FINANCIAL POSITION
(Modified Cash Basis)
As of December 31, 2016

ASSETS

Current assets	
Cash	\$ <u>62,732</u>
Total current assets	<u>62,732</u>
Fixed assets	
Property and equipment (less accumulated depreciation of \$995,206)	127,641
Land	<u>53,000</u>
Total fixed assets	<u>180,641</u>
Total assets	<u>\$ 243,373</u>

LIABILITIES AND NET ASSETS

Current liabilities	<u>NONE</u>
Total liabilities	<u>NONE</u>
Net Assets	
Unrestricted	<u>243,373</u>
Total equity	<u>243,373</u>
Total liabilities and equity	<u>\$ 243,373</u>

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, 2016

REVENUES	
Government Funding	\$ 41,850
Bingo	22,800
Fund Raiser	6,618
Search and Rescue Reimbursement	599
Other Reimbursement	1,907
Dues & Donations	<u>50</u>
TOTAL REVENUES	<u>73,824</u>
OPERATING EXPENDITURES	
Awards & banquets	2,117
Bingo supplies	2,695
Bingo prizes	10,000
Depreciation	<u>31,582</u>
Pest Control	720
Dues and subscriptions	372
Miscellaneous	8,316
Fundraiser	4,426
Legal and accounting	3,067
Equipment purchases	928
Repairs and maintenance	4,499
Uniforms	4,953
Supplies	3,568
Taxes and licenses	75
Utilities	<u>12,080</u>
TOTAL OPERATING EXPENDITURES	<u>89,398</u>
CHANGE IN NET ASSETS	<u>(15,574)</u>
Net assets at December 31, 2015	<u>258,947</u>
Net assets at December 31, 2016	<u>\$ 243,373</u>

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, 2016

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. Amanda Metheny was Chairman of the Board of Directors and Chief Executive Officer in 2016. During the year ended December 31, 2016, Mrs. Metheny received no compensation, reimbursements, benefits or other payments from the Department.
