

**BROUSSARD FIRE DEPARTMENT**  
Broussard, Louisiana

Financial Report

Year Ended June 30, 2015

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Broussard Fire Department  
Broussard, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the Broussard Fire Department (a nonprofit organization), a component unit of the City of Broussard, Louisiana, which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Broussard Fire Department as of June 30, 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 9 to the basic financial statements, the Broussard Fire Department had a prior period adjustment. Our opinion is not modified with respect to this matter.

***Other Matters***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statement of functional expenses on page 12 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 and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated November 30, 2015, on our consideration of the Broussard Fire Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

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

Lafayette, Louisiana  
November 30, 2015

**FINANCIAL STATEMENTS**

BROUSSARD FIRE DEPARTMENT  
Broussard, Louisiana

Statement of Financial Position  
Year Ended June 30, 2015

ASSETS

Current assets:	
Cash and cash equivalents	\$ 154,705
Property and equipment, net	<u>1,272,717</u>
Total assets	<u>\$ 1,427,422</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	<u>\$ 1,913</u>
Net assets:	
Temporarily restricted	1,091,502
Unrestricted	<u>334,007</u>
Total net assets	<u>1,425,509</u>
Total liabilities and net assets	<u>\$ 1,427,422</u>

The accompanying notes are an integral part of this statement.

BROUSSARD FIRE DEPARTMENT  
Broussard, Louisiana

Statement of Activities  
Year Ended June 30, 2015

Unrestricted net assets:	
Unrestricted revenues -	
Contributions:	
In-kind contributions - City of Broussard	\$ 723,854
Lafayette Parish Consolidated Government	10,000
Miscellaneous donations	<u>1,865</u>
Total contributions	<u>735,719</u>
Other revenues:	
Contract services	120,000
Lafayette Parish - fire insurance tax	49,636
Interest income	220
Other income	<u>4,068</u>
Total other revenues	<u>173,924</u>
Total contributions and other revenues	909,643
Net assets released from restrictions	<u>149,512</u>
Total unrestricted revenues and other support	<u>1,059,155</u>
Expenses:	
Program services -	
Fire fighting	<u>1,053,443</u>
Supporting services -	
Management and general	39,569
Fundraising	<u>177</u>
Total supporting services	<u>39,746</u>
Total expenses	<u>1,093,189</u>
Decrease in unrestricted net assets	<u>(34,034)</u>
Changes in temporarily restricted net assets:	
Contributed equipment - City of Broussard	453,122
Net assets released from restrictions	<u>(149,512)</u>
Increase in temporarily restricted net assets	<u>303,610</u>
Increase in net assets	269,576
Net assets - July 1, 2014, as restated	<u>1,155,933</u>
Net assets - June 30, 2015	<u>\$ 1,425,509</u>

The accompanying notes are an integral part of this statement.

BROUSSARD FIRE DEPARTMENT  
Broussard, Louisiana

Statement of Cash Flows  
Year Ended June 30, 2015

Cash flows from operating activities:	
Increase in net assets	\$ 269,576
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	193,040
In-kind contributions	(453,122)
Increase in accounts payable	<u>1,913</u>
Net cash provided by operating activities	11,407
 Cash flows used by investing activities:	
Acquisition of property and equipment	<u>(74,052)</u>
 Decrease in cash and cash equivalents	(62,645)
 Cash and cash equivalents, beginning of period	<u>164,198</u>
 Cash and cash equivalents, end of period	<u>\$ 101,553</u>
 Supplemental information:	
 Non-cash investing and financing activities:	
Equipment contributed from City of Broussard	<u>\$ 453,122</u>

The accompanying notes are an integral part of this statement.



BROUSSARD FIRE DEPARTMENT  
Broussard, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

Organization

The Broussard Fire Department (Organization), component unit of the City of Broussard, Louisiana, is a non-profit corporation formed under the laws of the State of Louisiana for the purpose of impeding, preventing, and extinguishing all types of destructive fires within or near the City of Broussard, Louisiana; supervising, directing and controlling the proper care and use of all types of inflammable or combustible material found within the City; acquiring and holding property for purposes of the organization, and other related purposes.

A. Basis of Accounting

The Organization utilizes the accrual basis of accounting. Using this method, revenues are recognized when earned and expenses are recognized when incurred.

B. Property and Equipment

The Organization capitalizes all property and equipment acquisitions in excess of \$1,000. Purchased property and equipment are stated at cost. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. In the absence of donor stipulations regarding how long the contributed asset must be used, the Organization has adopted a policy of implying a time restriction on contributions of such assets that expire over the useful lives of the assets. Depreciable assets are depreciated using the straight-line method over the estimated useful lives of the individual assets as follows:

Buildings and improvements	7 - 31 years
Equipment and vehicles	5 - 10 years

C. Income Taxes

The Organization qualifies as a tax-exempt organization under Section 501(c) (3) of the Internal Revenue Code, and therefore, has no provision for federal income taxes. Since the Organization qualifies as an affiliate of a governmental unit, it is exempt from filing Form 990 *Return of Organization Exempt from Income Tax* as per Revenue Procedure 95-48.

D. Donated Services

A substantial number of volunteers have donated time to the Organization's program and supporting services. No amounts have been included in the financial statements for donated services since no objective basis is available to measure the value of such services.

BROUSSARD FIRE DEPARTMENT  
Broussard, Louisiana

Notes to Financial Statements (Continued)

E. Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all instruments with maturities of three months or less to be cash equivalents.

F. Advertising Costs

Advertising costs are expensed as incurred. Total advertising expense was \$600 for the year ended June 30, 2015.

G. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

H. Functional Expenses

Expenses are charged directly to program or supporting services in general categories based on specific identification.

(2) Property and Equipment

The following is a summary of property and equipment at June 30, 2015:

Land	\$ 30,000
Buildings and improvements	430,870
Equipment and vehicles	<u>2,204,720</u>
Total property and equipment	2,665,590
Less: Accumulated depreciation	<u>(1,392,873)</u>
Property and equipment, net	<u>\$ 1,272,717</u>

Depreciation expense charged to operations amounted to \$193,040 for the year ended June 30, 2015.

(3) Temporarily Restricted Net Assets

Temporarily restricted assets in the amount of \$1,091,502 at June 30, 2015 consisted of the remaining estimated useful lives of contributed fixed assets.

BROUSSARD FIRE DEPARTMENT  
Broussard, Louisiana

Notes to Financial Statements (Continued)

(4) Net Assets Released from Restrictions

Net assets released from restrictions in the amount of \$149,512 for the year ended June 30, 2015 was due to the expiration of time restrictions on the remaining estimated useful lives of contributed fixed assets.

(5) Risk Management

The Organization is exposed to risks of loss in the areas of auto liability, general liability, management liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage (funded by City of Broussard contributions). There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(6) Concentration of Credit Risk

The Organization maintains cash balances at two financial institutions, which at times exceeds federally insured limits. Accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2015, the Organization's cash balances were fully secured.

(7) City of Broussard - Contributions

The City of Broussard pays for expenses and equipment on behalf of the Organization, which are recorded as in-kind contributions revenue or contributed equipment and included in the various program and supporting services expenses or capitalized. During the year ended June 30, 2015, equipment in the amount of \$453,122 was paid by the City and included in the changes in temporarily restricted net assets. In-kind contributions in the amount of \$723,854 were paid by the City for the following:

Program services:	
Salaries and related benefits	\$ 395,270
Auto expense	106,953
Insurance	76,257
Supplies, repairs, and maintenance	88,637
Utilities and communication	<u>37,084</u>
Total program services	<u>704,201</u>
Supporting services - management and general	
Professional fees	5,380
Miscellaneous	<u>14,273</u>
Total supporting services - management and general	<u>19,653</u>
Total in-kind contributions	<u>\$ 723,854</u>

BROUSSARD FIRE DEPARTMENT  
Broussard, Louisiana

Notes to Financial Statements (Continued)

(8) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to Chief Bryan Champagne for the year ended June 30, 2015 follows:

Purpose:	<u>Amount</u>
Salary	\$ 39,816
Benefits - insurance	13,002
Auto reimbursements	6,340
Conference travel	752
Continuing professional education	275
Special meals	<u>481</u>
Total	<u>\$ 60,666</u>

(9) Prior Period Adjustment

In previous years, the fixed assets of the Broussard Fire Departments were included in the City of Broussard's government wide financial statements. These assets should be reported in the financial statements of Broussard Fire Department. The net book values of the assets were removed from the City's financial statements and recorded on the Fire Department effective June 30, 2014. The effect of this adjustment was an increase of \$938,583 to the beginning property and equipment, net and an increase of \$787,591, \$150,992 and \$938,583 to the temporarily restricted net assets, unrestricted net assets, and total net assets, respectively. There was no effect on the change in net assets for the preceding period.

(10) Subsequent Events

The Organization has evaluated subsequent events through November 30, 2015, the date which the financial statements were made available.

**SUPPLEMENTAL INFORMATION**

BROUSSARD FIRE DEPARTMENT  
Broussard, Louisiana

Statement of Functional Expenses  
Year Ended June 30, 2015

Program services:

Fire fighting -

Auto expense	\$ 108,835
Dues and subscriptions	715
Insurance	76,257
Fire prevention	2,040
Office supplies	12,438
Group insurance	25,854
Salaries	340,037
Payroll taxes	26,031
Retirement	3,348
Repairs and maintenance	46,432
Rehab supplies	2,426
Station supplies	66,930
Uniforms	27,744
Training	3,263
Volunteer paid per call	80,969
Utilities and communication	37,084
Depreciation	193,040
Total program services	<u>1,053,443</u>

Supporting services:

Management and general -

Advertising	600
Meals	6,636
Computer	10,611
Professional fees	6,380
Postal fees	278
Miscellaneous	15,064
Total management and general	<u>39,569</u>
Fundraising	177
Total supporting services	<u>39,746</u>

Total expenses \$ 1,093,189

**INTERNAL CONTROL,  
COMPLIANCE  
AND  
OTHER MATTERS**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
Broussard Fire Department  
Broussard, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Broussard Fire Department (a nonprofit organization), a component unit of the City of Broussard, Louisiana, which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 30, 2015.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Broussard Fire Department's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Broussard Fire Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Broussard Fire Department's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying summary schedule of current year audit findings and corrective action plan, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying summary schedule of current year audit findings and management's corrective action plan as items 2015-001 and 2015-002 to be material weaknesses.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Broussard Fire Department's, financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Broussard Fire Department's Response to Findings**

Broussard Fire Department's response to the findings identified in our audit is described in the accompanying summary schedule of current year audit findings and management's corrective action plan. We did not audit Broussard Fire Department's response and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

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

Lafayette, Louisiana  
November 30, 2015

BROUSSARD FIRE DEPARTMENT

Summary Schedule of Current Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2015

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/15) --						
<u>Internal Control:</u>						
2015-001(IC)	2015	Due to the small number of employees, the Organization did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Bryan Champagne, Fire Chief	N/A
2015-002(IC)	2015	The Organization does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.	No	The Organization has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the Organization to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Bryan Champagne, Fire Chief	N/A