

**BROUILLETTE VOLUNTEER  
FIRE ASSOCIATION, INC.**

Financial Report

Year Ended June 30, 2020

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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, 2020, and the related statement of activities and cash flows 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 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 have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

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

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

Alexandria, Louisiana  
October 30, 2020

## FINANCIAL STATEMENTS

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.  
Marksville, Louisiana

Statement of Financial Position  
June 30, 2020

ASSETS

Current assets:	
Cash	\$ 155,785
Taxes receivable	24,229
Accounts receivable	3,826
Prepaid items	<u>7,062</u>
Total current assets	190,902
Land, building, and equipment	448,316
Accumulated depreciation	<u>(376,312)</u>
Total assets	<u>\$ 262,906</u>

NET ASSETS

Net assets:	
Without donor restrictions	<u>\$ 262,906</u>

See accompanying accountant's compilation report.

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.  
Marksville, Louisiana

Statement of Activities  
For the Year Ended June 30, 2020

Changes in net assets without donor restrictions:

Contributions and other-

Ad valorem taxes	\$ 49,229
State 2% insurance rebate	3,826
Intergovernmental revenue	540
Interest revenue	215
Total contributions and other	<u>53,810</u>

Program service expenses:

Public safety - fire protection

Depreciation	11,057
Dues	2,450
Fuel	179
Insurance	12,040
Miscellaneous	445
Repairs	24,293
Supplies	1,251
Utilities	2,023
Total program service expenses	<u>53,738</u>

Support service expenses:

Management and general

Meeting	545
Professional and legal	2,100
Total support service expenses	<u>2,645</u>

Total expenses 56,383

Change in net assets without donor restrictions (2,573)

Net assets, beginning of year 265,479

Net assets, end of year \$ 262,906

See accompanying accountant's compilation report.

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.  
Marksville, Louisiana

Statement of Cash Flows  
For the Year Ended June 30, 2020

Cash flows from operating activities:	
Change in net assets without donor restrictions	\$ (2,573)
Adjustments to reconcile change in net asstes without donor restrictions to net cash provided by operating activities -	
Depreciation	11,057
Changes in operating assets:	
Taxes receivable	96
Accounts receivable	<u>(3,556)</u>
Net cash provided by operating activities	<u>5,024</u>
Cash flows from financing activities:	
Purchase of property and equipment	<u>(9,111)</u>
Net change in cash	(4,087)
Cash, beginning of year	<u>159,872</u>
Cash, end of year	<u>\$ 155,785</u>

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 or Chief Executive Officer  
For the Year Ended June 30, 2020

Agency Head Name: Stephen Laborde, President

There were no payments made.

See accompanying accountant's compilation report.