

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT
BORDELONVILLE, LOUISIANA**

**FINANCIAL STATEMENTS
DECEMBER 31, 2020**

**DUCOTE & COMPANY
Certified Public Accountants
P. O. Box 309
219 North Washington St.
Marksville, LA 71351**

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT
BORDELONVILLE, LOUISIANA
December 31, 2020**

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Bordelonville Volunteer Fire Department
Bordelonville, LA

Management is responsible for the accompanying financial statements of the governmental activities of the Bordelonville Volunteer Fire Department, as of and for the year ended December 31, 2020, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, 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.

Supplementary Information

The accompanying schedule of compensation, benefits and other payments to the agency head 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. This information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information, and accordingly, do not express an opinion, a conclusion, nor provided any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement basic financial statements. The Management Discussion and Analysis, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

We are not independent with respect to the Bordelonville Volunteer Fire Department.

Ducote & Company

Certified Public Accountants
Marksville, Louisiana
November 27, 2021

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT
Bordelonville, Louisiana
STATEMENT OF NET POSITION
December 31, 2020

ASSETS

Cash	\$50,737
Accounts receivable	270
Property and equipment (net of accum depr)	<u>289,019</u>
TOTAL ASSETS	<u><u>340,026</u></u>

LIABILITIES

Notes payable	<u>0</u>
TOTAL LIABILITIES	<u><u>0</u></u>

NET POSITION

Net investment in capital assets	289,019
Restricted for fire protection	<u>51,007</u>
TOTAL NET POSITION	<u><u>\$340,026</u></u>

See independent accountants' compilation report and the accompanying notes.

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT
Bordelonville, Louisiana
STATEMENT OF ACTIVITIES
December 31, 2020

FUNCTIONS/PROGRAMS	Expenses	Program Operating Grants	Net (Expenses) Revenues
<u><i>Governmental Activities</i></u>			
Public Safety:			
Repairs and maintenance	\$15,954	\$15,016	(\$938)
Parts and supplies	10,860	10,222	(638)
Insurance	17,912	16,859	(1,053)
Fuel expense	1,622	1,527	(95)
Utilities	3,819	3,595	(224)
Telephone and communications	1,604	1,510	(94)
Professional fees	3,050	2,871	(179)
Office expense	183	172	(11)
Depreciation	34,849	32,801	(2,048)
Other expenses	6,201	5,837	(364)
TOTAL GOVERNMENTAL ACTIVITIES	\$96,054	\$90,409	(5,645)
General Revenues:			
Interest			33
Changes in net position			(5,612)
Net position - beginning of year			345,638
Net position - end of year			\$340,026

See independent accountants' compilation report and the accompanying notes.

FUND FINANCIAL STATEMENTS

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT
Bordelonville, Louisiana
BALANCE SHEET – GOVERNMENTAL FUNDS
December 31, 2020

ASSETS

Cash	\$50,737
Accounts receivable	<u>270</u>
TOTAL ASSETS	<u><u>\$51,007</u></u>

LIABILITIES

Accounts payable	<u>\$0</u>
TOTAL LIABILITIES	<u>0</u>

EQUITY AND OTHER CREDITS

Fund balance, restricted	<u>51,007</u>
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TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$51,007</u></u>
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Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position

Fund Balance, Governmental Funds	\$51,007
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources, and therefore are not reported as assets in the governmental funds

Governmental Assets	\$867,863	
Accumulated Depreciation	<u>(578,844)</u>	<u>289,019</u>

Total Net Position	<u><u>\$ 340,026</u></u>
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See independent accountants' compilation report and the accompanying notes.

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT
Bordelonville, Louisiana
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

REVENUES

Taxes:	
Ad valorem	\$62,338
Intergovernmental Revenues:	
2% Fire insurance rebate	4,416
Appropriation from police jury	1,080
State of Louisiana	4,675
Miscellaneous revenues	17,933
Total Revenues	<u>90,442</u>

EXPENDITURES

Public Safety:	
Repairs and maintenance	15,954
Parts and supplies	10,860
Insurance	17,912
Fuel expense	1,622
Utilities	3,819
Telephone and communications	1,604
Professional fees	3,050
Office expense	183
Miscellaneous expense	6,201
Capital outlay	75,891
Total Expenditures	<u>137,096</u>

Excess (Deficiency) of Revenues Over Expenditures	(46,654)
Fund balance, beginning of year	<u>97,661</u>
Fund balance, end of year	<u><u>\$51,007</u></u>

See independent accountants' compilation report and the accompanying notes.

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT
Bordelonville, Louisiana
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

Reconciliation to Statement of Activities:

Net change in fund balances - total governmental funds (\$46,654)

Amount reported for governmental activities in the statement
of activities are difference because:

Capital outlays are reported as expenditures in governmental
funds. However, in the statement of activities, the cost of
those assets is allocated over their estimated useful lives
and reported as depreciation expense. In the current year
these amounts are:

	Capital outlay	\$ 75,891	
	Depreciation	(34,849)	41,042

Change in net position per Statement of Activities (\$5,612)

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTRODUCTION

The Bordelonville Volunteer Fire Department (the Department) was incorporated on April 10, 1981, under the provision of the Louisiana Revised Statutes 1950, Title 12, Chapter 2. The Corporation is organized on a non-profit basis and operates primarily for the purpose of performing all acts and deeds incidental or proper for the purpose of providing for fire protection for persons, homes, business establishments, and generally all persons and properties situated within the volunteer fire department as reasonably can be expected with equipment acquired by the department. The Board of Directors consists of five members and is guided by the offices of president, vice-president, secretary and treasurer. The members of the Board of Directors are elected at the annual membership meeting. The activities governed by this Board are referred to and accounted for as the Bordelonville Volunteer Fire Department Fund. No compensation is paid to the Board members.

The Bordelonville Volunteer Fire Department operations in Avoyelles Parish Fire District 2, Sub-District 3.

A. BASIS OF PRESENTATION

The accompanying financial statements of the Bordelonville Volunteer Fire Department (Department) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsections of this note.

B. REPORTING ENTITY

The accompanying financial statements include the activities that are under the control of the management of the Bordelonville Volunteer Fire Department.

The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 14 (Codification Section 2100.120140). This statement defines the reporting entity as the primary government and that component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board and either 1) the ability to impose will by the primary government; or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Based on the foregoing criteria, the Department has no other fiscal or significant managerial responsibilities over any other governmental unit.

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING

The accounts of the Bordelonville Volunteer Fire Department are organized and operated on a basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purposes and is used to aid management in demonstrating compliance with finance related legal and contractual provisions.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The Department's basic financial statements include both government-wide (reporting the Department as a whole) and fund financial statements (reporting the Department's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type.

All activities of the Department are classified as governmental.

Governmental Funds-

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

The Department's basic financial statements include both government-wide (reporting the Department as a whole) and fund financial statements (reporting the Department's major funds).

Government Wide Financial Statements (GWS)

The Statement of Net Assets and the Statement of Activities display information about the reporting government as a whole.

These statements include all the financial activities of the Department. In the Statement of Net Assets, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource measurement basis, which recognized all long-term assets and receivable as well as long-term obligations. Net assets are reported in three parts; invested in capital assets, net of any related debt; restricted net assets; and unrestricted net assets.

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

The government-wide Statement of Activities reports both the gross and net costs of each of the governmental activities. These functions are supported by general government revenues (ad valorem taxes, intergovernmental revenues). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants including operating-specific and discretionary grants. The government-wide focus is more on the sustainability as an entity and the change in the net assets resulting from the current year's activities.

Fund Financial Statements (FFS)

Fund financial statements report detailed information about the Department. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using a current financial resources measurement focus. The modified accrual basis of accounting is used by the governmental financial statements. Revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes are recognized as revenue in the year for which such taxes are billed and collected. Other major revenues that are considered susceptible to accrual include earned grant revenues and other intergovernmental revenues. Expenditures are generally recognized under the modified accrual basis of accounting when related fund liability is incurred, except the principal and interest on general long-term debt is recognized as expenditure when due.

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes deposits in demand deposits, interest-bearing demand deposits, money market accounts and cash equivalents which are time deposits and those investments with original maturities of 90 days or less.

F. BUDGET PRACTICES

The Department is not required to formally adopt a budget. Therefore, the presentation of a statement of revenues, expenditures, and changes in fund balances – budget and actual, for the special revenue funds is not required.

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. CAPITAL ASSETS

Capital assets, which include property, plant and equipment, are capitalized at historical costs or estimated cost if historical costs is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

Capital assets and depreciation expense are recorded in the statement of net position and statement of activities. All capital assets are depreciated using the straight-line method over their useful lives. Useful lives vary from 5 to 15 years.

H. COMPENSATED ABSENCES

The Sub-Department has no employees, all services are performed by volunteers. Therefore, the department has no policy relating to compensated absences.

I. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

J. USE OF ESTIMATES

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

K. NET POSITION IN GOVERNMENT WIDE FINANCIAL STATEMENTS

In the government wide statements equity is classified and displayed in three components:

Investment in capital assets – consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any debt attributable to the acquisition, construction, or improvement of these capital assets.

Restricted net position - consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)

L. FUND EQUITY IN FUND FINANCIAL STATEMENTS

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the specific purposes for which amounts in those funds can be spent. Their categories and purposes are:

Nonspendable: amounts that are not in spendable form (such as prepaids) or are required to be maintained intact.

Restricted: amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through legislation.

Committed: amounts constrained to a specific purpose by the government itself, using its highest level of decision-making authority. Committed amounts cannot be used for any other purposes unless the authority removes or changes the specific use by taking the same actions employed when the funds were initially committed.

Assigned: amounts the government intends to use for a specific purpose, the intent can be expressed by the governing body.

Unassigned: amounts available for any purpose; positive amounts are reported only in the general fund.

The Department reduces committed amounts, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. Restricted amounts are considered to have been spent when expenditure has been incurred for purposes for which both restricted and unrestricted fund balance is available.

NOTE 2. CASH AND CASH EQUIVALENTS

Under state law, the Department may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, the Department may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

At December 31, 2020, the carrying amount of the Department's deposits was \$50,737. These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 2. CASH AND CASH EQUIVALENTS (continued)

Custodial Credit Risk – Deposits: At December 31, 2020, the Department's bank balances, \$50,902, are secured by federal deposit insurance. The Department has not formally adopted a deposit or investment policy that limits their allowable deposits or investments and addressed custodial credit risk or interest rate risk.

NOTE 3 - CAPITAL ASSETS

A summary of changes in capital assets for 2020 as follows:

	<u>Balance 12/31/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2020</u>
Land	\$20,000	\$0	\$0	\$20,000
Building & Improvements	397,121	0	0	\$397,121
Equipment	374,851	75,891	0	\$450,742
Total Capital Assets	<u>791,972</u>	<u>75,891</u>	<u>0</u>	<u>\$867,863</u>
Less Accum Depr	<u>(543,995)</u>	<u>(\$34,849)</u>	<u>\$0</u>	<u>(578,844)</u>
Net Capital Assets	<u>\$247,977</u>			<u>\$289,019</u>

NOTE 4 - BOARD MEMBERS

<u>Board Member</u>	<u>Title</u>	<u>Compensation</u>
James Gaspard	Fire Chief	\$0
Seth Dauzat	President	0
Trinity Harris	Vice-President	0
Brian K Bordelon	Vice-President	0
James Armand	Treasurer	0
Rachel D'Amico	Secretary	0

NOTE 5 - LITIGATION AND CONTINGENCIES

At December 31, 2020, the Bordelonville Volunteer Fire Department of the Parish of Avoyelles was not involved in any litigation that would materially affect the financial statements.

NOTE 6 - SUBSEQUENT EVENTS

Subsequent events were evaluated through November 27, 2021, which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2020, that required recognition or disclosure in the financial statements.

SUPPLEMENTAL INFORMATION

SPECIAL REVENUES FUNDS

Bordelonville Volunteer Fire Department Fund- This fund is used to account for the revenues received by the Volunteer Fire Department from various sources including self-generated funds used for providing fire protection within its' district

Bordelonville Volunteer Fire Department Tax Fund - This fund is used to account for the revenue generated from the levy and collection of the annual parcel fee of forty-five dollars (\$45) assessed to residential and commercial structures located in Fire Protection District No. II in Avoyelles Parish, Louisiana, and other public sources of funds.

Bordelonville Volunteer Fire Department Longhorn Legacy Fund - This fund is used to account for the revenues self-generated by the Volunteer Fire Department from fundraising activities to repair and improve the community building purchased.

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT
Bordelonville, Louisiana
COMBINING BALANCE SHEET
SCHEDULE 1
December 31, 2020

	<u>Volunteer Fire Dept Fund</u>	<u>Fire Dept Tax Fund</u>	<u>Longhorn Legacy Fund</u>	<u>Totals</u>
ASSETS				
Cash	\$14,776	\$8,052	\$27,909	\$50,737
Accounts receivable	270	0	0	270
TOTAL ASSETS	<u>\$15,046</u>	<u>\$8,052</u>	<u>\$27,909</u>	<u>\$51,007</u>
LIABILITIES				
Accounts payable	\$0	\$0	\$0	\$0
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EQUITY AND OTHER CREDITS				
Fund balance, restricted	15,046	8,052	27,909	51,007
TOTAL LIABILITIES AND FUND BALANCE	<u>\$15,046</u>	<u>\$8,052</u>	<u>\$27,909</u>	<u>\$51,007</u>

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT
Bordelonville, Louisiana
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
SCHEDULE 2
For the Year Ended December 31, 2020

	<u>Volunteer Fire Dept Fund</u>	<u>Fire Dept Tax Fund</u>	<u>Longhorn Legacy Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$0	\$62,338	\$0	\$62,338
Intergovernmental				
2% Fire insurance rebate	4,416	0	0	4,416
Appropriation from police jury	1,080	0	0	1,080
State of Louisiana	4,675	0	0	4,675
Miscellaneous revenues	1,368	502	16,063	17,933
Total Revenues	<u>11,539</u>	<u>62,840</u>	<u>16,063</u>	<u>90,442</u>
EXPENDITURES				
Public Safety:				
Repairs and maintenance	496	10,771	4,687	15,954
Parts and supplies	3,294	7,566	0	10,860
Insurance	0	17,912	0	17,912
Fuel expense	55	1,567	0	1,622
Utilities	0	2,442	1,377	3,819
Telephone and communications	0	1,604	0	1,604
Professional fees	617	1,731	702	3,050
Office expense	117	66	0	183
Miscellaneous expense	1,447	490	4,264	6,201
Capital outlay	8,891	67,000	0	75,891
Total Expenditures	<u>14,917</u>	<u>111,149</u>	<u>11,030</u>	<u>137,096</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,378)	(48,309)	5,033	(46,654)
Fund balance, beginning of year	<u>18,424</u>	<u>56,361</u>	<u>22,876</u>	<u>97,661</u>
Fund balance, end of year	<u>\$15,046</u>	<u>\$8,052</u>	<u>\$27,909</u>	<u>\$51,007</u>

BORDELONVILLE VOLUNTEER FIRE DEPARTMENT
Bordelonville, Louisiana
SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
SCHEDULE 3
December 31, 2020
(Without Audit)

Agency Head: Seth Dauzat, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$0
Benefits:	
Insurance	0
Retirement	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Professional dues	0
Special meals	0
	<u>0</u>
	<u>\$0</u>