

**BROUILLETTE VOLUNTEER
FIRE ASSOCIATION, INC.**

Financial Report

Year Ended June 30, 2024

TABLE OF CONTENTS

	Page
Accountant's Compilation Report	1
FINANCIAL STATEMENTS	
Statement of financial position	3
Statement of activities	4
Statement of cash flows	5
SUPPLEMENTARY INFORMATION	
Schedule of compensation, benefits and other payments to agency head or chief executive officer	7

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA
Deidre L. Stock, CPA

Of Counsel

C. Burton Kolder, CPA*

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022
Gerald A. Thibodeaux, Jr., CPA* - retired 2024

* A Professional Accounting Corporation

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

WWW.KCSRCPAS.COM

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, 2024, 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. We do not express an opinion, a conclusion, nor provide any 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 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
December 6, 2024

FINANCIAL STATEMENTS

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.
Marksville, Louisiana

Statement of Financial Position
June 30, 2024

ASSETS

Current assets:

Cash	\$ 215,360
Taxes receivable	28,569
Prepaid items	<u>7,062</u>
Total current assets	250,991

Fixed assets:

Land, building, and equipment	474,505
Accumulated depreciation	<u>(415,049)</u>
Total fixed assets, net of accumulated depreciation	<u>59,456</u>

Total assets	<u><u>\$ 310,447</u></u>
--------------	--------------------------

NET ASSETS

Net assets:

Without donor restrictions	<u><u>\$ 310,447</u></u>
----------------------------	--------------------------

See accompanying accountant's compilation report.

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.
Marksville, Louisiana

Statement of Activities
For the Year Ended June 30, 2024

Changes in net assets without donor restrictions:

Contributions and other-

Ad valorem taxes	\$ 54,888
Intergovernmental revenue	6,508
Interest revenue	2,517
Miscellaneous	<u>554</u>
Total contributions and other	<u>64,467</u>

Program service expenses:

Public safety - fire protection

Casual labor	4,406
Depreciation	6,907
Fuel	402
Insurance	13,634
Repairs	2,652
Supplies	6,640
Training expense	9,348
Utilities	<u>2,894</u>
Total program service expenses	<u>46,883</u>

Support service expenses:

Management and general

Bank service charges	4
Professional and legal	2,538
Postage	144
Dues	<u>600</u>
Total support service expenses	<u>3,286</u>

Total expenses	<u>50,169</u>
----------------	---------------

Change in net assets without donor restrictions	14,298
---	--------

Net assets, beginning of year	<u>296,149</u>
-------------------------------	----------------

Net assets, end of year	<u><u>\$ 310,447</u></u>
-------------------------	--------------------------

See accompanying accountant's compilation report.

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.
Marksville, Louisiana

Statement of Cash Flows
For the Year Ended June 30, 2024

Cash flows from operating activities:	
Change in net assets without donor restrictions	\$ 14,298
Adjustments to reconcile change in net asstes without donor restrictions to net cash provided by operating activities -	
Depreciation	6,907
Changes in operating assets:	
Taxes receivable	<u>(2,166)</u>
Net cash provided by operating activities	<u>19,039</u>
Cash flows from financing activities:	
Purchase of property and equipment	<u>(14,013)</u>
Net change in cash	5,026
Cash, beginning of year	<u>210,334</u>
Cash, end of year	<u>\$ 215,360</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, 2024

Agency Head Name: Stephen Laborde, President

There were no payments made.