

**BROUILLETTE VOLUNTEER
FIRE ASSOCIATION, INC.**

Financial Report

Year Ended June 30, 2021

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

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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, 2021, 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
October 8, 2021

FINANCIAL STATEMENTS

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.
Marksville, Louisiana

Statement of Financial Position
June 30, 2021

ASSETS

Current assets:	
Cash	\$ 189,776
Taxes receivable	24,010
Prepaid items	<u>7,062</u>
Total current assets	220,848
Land, building, and equipment	448,316
Accumulated depreciation	<u>(387,477)</u>
Total assets	<u>\$ 281,687</u>

NET ASSETS

Net assets:	
Without donor restrictions	<u>\$ 281,687</u>

See accompanying accountant's compilation report.

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.
Marksville, Louisiana

Statement of Activities
For the Year Ended June 30, 2021

Changes in net assets without donor restrictions:

Contributions and other-	
Ad valorem taxes	\$ 49,010
Intergovernmental revenue	1,080
Interest revenue	1,664
Miscellaneous	<u>1,097</u>
Total contributions and other	<u>52,851</u>
 Program service expenses:	
Public safety - fire protection	
Depreciation	11,165
Fuel	313
Insurance	11,491
Repairs	5,474
Supplies	546
Utilities	<u>2,712</u>
Total program service expenses	<u>31,701</u>
 Support service expenses:	
Management and general	
Professional and legal	1,800
Postage	114
Dues	<u>455</u>
Total support service expenses	<u>2,369</u>
 Total expenses	<u>34,070</u>
 Change in net assets without donor restrictions	18,781
 Net assets, beginning of year	<u>262,906</u>
 Net assets, end of year	<u>\$ 281,687</u>

See accompanying accountant's compilation report.

BROUILLETTE VOLUNTEER FIRE ASSOCIATION, INC.
Marksville, Louisiana

Statement of Cash Flows
For the Year Ended June 30, 2021

Cash flows from operating activities:	
Change in net assets without donor restrictions	\$ 18,781
Adjustments to reconcile change in net asstes without donor restrictions to net cash provided by operating activities -	
Depreciation	11,165
Changes in operating assets:	
Taxes receivable	219
Accounts receivable	<u>3,826</u>
Net cash provided by operating activities	<u>33,991</u>
Net change in cash	33,991
Cash, beginning of year	<u>155,785</u>
Cash, end of year	<u><u>\$ 189,776</u></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, 2021

Agency Head Name: Stephen Laborde, President

There were no payments made.