

**PLAUCHEVILLE VOLUNTEER  
FIRE ASSOCIATION, INC.**

Financial Report

Year Ended June 30, 2019

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# KOLDER, SLAVEN & COMPANY, LLC

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## ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
Plaucheville Volunteer Fire Association, Inc.  
Plaucheville, Louisiana

Management is responsible for the accompanying financial statements of Plaucheville Volunteer Fire Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statement of activities for the year then ended in accordance with accounting principles generally accepted in the United States for 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 and statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows 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 are not independent with respect to Plaucheville Volunteer Fire Association, Inc.

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

Alexandria, Louisiana  
December 17, 2019

## **FINANCIAL STATEMENTS**

PLAUCHEVILLE VOLUNTEER FIRE ASSOCIATION, INC.  
Plaucheville, Louisiana

Statement of Financial Position  
June 30, 2019

ASSETS

Current assets:	
Cash	\$ 128,811
Taxes receivable	<u>30,911</u>
Total current assets	159,722
Building and equipment	575,057
Accumulated depreciation	<u>(345,425)</u>
Total assets	<u>\$ 389,354</u>

NET ASSETS

Net assets:	
Without donor restrictions	<u>\$ 389,354</u>

PLAUCHEVILLE VOLUNTEER FIRE ASSOCIATION, INC.  
Plaucheville, Louisiana

Statement of Activities  
For the Year Ended June 30, 2019

Changes in net assets without donor restrictions:

Contributions and other:

Ad valorem taxes	\$ 55,911
State 2% insurance rebate	4,139
Intergovernmental revenue	1,080
Miscellaneous	5,068
Interest revenue	114
Total contributions and other	<u>66,312</u>

Program service expenses:

Public safety - fire protection

Depreciation	32,997
Consulting	1,800
Insurance	5,803
Fuel	524
Supplies	1,509
Repairs	2,058
Dues and subscriptions	164
Utilities	1,493
Miscellaneous	1,862
Training	3,306
Total program service expenses	<u>51,516</u>

Support service expenses:

Management and general

Accounting	1,900
Meeting expense	2,751
Total support service expenses	<u>4,651</u>

Total expenses	<u>56,167</u>
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Change in net assets without donor restrictions	10,145
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Net assets, beginning of year	<u>379,209</u>
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Net assets, end of year	<u><u>\$ 389,354</u></u>
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See accompanying accountant's compilation report.

**SUPPLEMENTARY INFORMATION**

PLAUCHEVILLE VOLUNTEER FIRE ASSOCIATION, INC.  
Plaucheville, Louisiana

Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2019

Agency Head Name: Darrell J. Rabalais, Fire Chief.

<u>Purpose</u>	<u>Amount</u>
Salary	<u>\$ 1,800</u>