

**CENTERVILLE VOLUNTEER
FIRE COMPANY, INC.**

**FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED SEPTEMBER 30, 2025

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.

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REQUIRED BY *LOUISIANA GOVERNMENTAL AUDIT GUIDE*

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To the Board of Directors and Officers of
the Centerville Volunteer Fire Company, Inc.
Centerville, Louisiana

Management is responsible for the accompanying financial statements of Centerville Volunteer Fire Company, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses, 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 of 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.

The supplementary information on page 6 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management. The 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 assurance on such supplementary information.

We are not independent with respect to the Centerville Volunteer Fire Company, Inc.

*Wright, Moore, DeHart,
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WRIGHT, MOORE, DEHART,
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Certified Public Accountants

April 14, 2026
Lafayette, Louisiana

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.
Centerville, Louisiana

Statement of Financial Position
September 30, 2025

ASSETS

Cash and cash equivalents	\$ 203,704
Property, equipment and improvements (net of depreciation)	<u>48,575</u>
Total assets	<u>\$ 252,279</u>

LIABILITIES AND NET ASSETS

Liabilities	
Due to other entities	\$ 4,107
Deferred revenues	<u>4,209</u>
Total liabilities	8,316
Net assets	
Without donor restrictions	<u>243,963</u>
Total liabilities and net assets	<u>\$ 252,279</u>

See Accountants' Compilation Report

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.
Centerville, Louisiana

Statement of Activities
Year Ended September 30, 2025

Net assets without donor restrictions:	
Support and revenue:	
Intergovernmental revenues	
Fire Protection District No. 2 of St. Mary Parish	\$ 24,096
Donations	4,700
Other	6,645
Interest income	<u>1,080</u>
Total support and revenue	<u>36,521</u>
Expenses:	
Program services:	
Membership services	71,728
Supporting services:	
Management and general	<u>-</u>
Total expenses	<u>71,728</u>
Change in net assets without donor restrictions	(35,207)
Net assets, beginning	<u>279,170</u>
Net assets, ending	<u>\$ 243,963</u>

See Accountants' Compilation Report

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.
Centerville, Louisiana

Statement of Functional Expenses
Year Ended September 30, 2025

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Accounting	\$ 2,560	\$ -	\$ 2,560
Automobile expense	6,535	-	6,535
Badges & Uniforms	1,624	-	1,624
Contract labor	10,766	-	10,766
Depreciation	7,368	-	7,368
Donations	200	-	200
Dues	537	-	537
Gifts & Florals	361	-	361
Incentive payments to firefighters	6,285	-	6,285
Licenses	95	-	95
Meetings/Banquets	2,659	-	2,659
Miscellaneous	980	-	980
Office supplies	235	-	235
Postage	134	-	134
Repairs and maintenance	11,363	-	11,363
Supplies and repairs	18,320	-	18,320
Telephone	762	-	762
Travel	<u>944</u>	<u>-</u>	<u>944</u>
 Total expenses	 <u>\$ 71,728</u>	 <u>\$ -</u>	 <u>\$ 71,728</u>

See Accountants' Compilation Report

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.
Centerville, Louisiana

Statement of Cash Flows
Year Ended September 30, 2025

Cash flows from operating activities:	
Cash received from other governments	\$ 24,096
Cash received from the general public	4,700
Cash received from miscellaneous sources	6,645
Cash disbursed for program expenses	<u>(64,360)</u>
Net cash used by operating activities	<u>(28,919)</u>
Cash flows from capital and related financing activities	
Purchases of fixed assets	<u>(7,903)</u>
Cash flows from investing activities:	
Interest received	<u>1,080</u>
Decrease in cash and cash equivalents	(35,742)
Cash and cash equivalents, beginning	<u>239,445</u>
Cash and cash equivalents, ending	<u>\$ 203,703</u>
Reconciliation of change in net assets to net cash used by operating activities:	
Cash flows from operating activities:	
Change in net assets	\$ (35,207)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation expense	7,368
Interest income	<u>(1,080)</u>
Net cash used by operating activities	<u>\$ (28,919)</u>

See Accountants' Compilation Report

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.
Centerville, Louisiana

Compensation Paid to Chief Officer
Year Ended September 30, 2025

Act 706 of the 2014 Legislative Session amended RS 24:513A requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. For the year ended September 30, 2025, the Centerville Volunteer Fire Company, Inc.'s chief officer, Chief Randy Hanagriff, received \$2,981 of compensation paid by the Centerville Volunteer Fire Company, Inc. through August 31, 2025.

In September 2025, the Centerville Volunteer Fire Company, Inc. appointed a new Chief Officer. Brandon Lejeune received \$250 of compensation during the month of September 2025.

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.
Centerville, Louisiana

Summary Schedule of Prior Findings
Year Ended September 30, 2025

A. Internal Control –

2024-001 – Inadequate Segregation of Accounting Functions

CONDITION – Accounting and financial functions are not adequately segregated.

STATUS – The Department’s officers are aware of the condition and have determined that it would not be economically feasible to undertake the steps and incur the costs necessary to rectify the condition. Therefore, the finding will be reiterated in the current year.

B. Compliance –

2024-002 – Late Submission of Audit Report 2024

YEAR INITIALLY OCCURRING: 2024

CONDITION: The Department’s financial report was not completed and submitted to the Office of the Legislative Auditor within six months of the Department’s fiscal year end.

STATUS: This finding was only applicable to 2024. The Department’s officers are aware of the requirement for timely filing of its financial report. The Department will work to ensure that its books and records are complete to be able to timely file its financial reports.

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.
Centerville, Louisiana

Summary of Findings and Management's Corrective Action Plan
Year Ended September 30, 2025

A. Internal Control –

2025-001 – Inadequate Segregation of Accounting Functions

CONDITION – Accounting and financial functions are not adequately segregated.

CRITERIA – Internal control is a process – effected by those charged with governance, management, and other personnel – designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The department's internal control over financial reporting includes those policies and procedures that pertain to the department's ability to record, process, summarize, and report financial data consistent with the assertions embodied in financial statements.

CAUSE – The cause of the condition is the result of a failure to design and implement policies and procedures necessary to achieve adequate internal control.

EFFECT – Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

RECOMMENDATION – Due to the size of the department's operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

MANAGEMENT'S RESPONSE – No response from management is considered necessary.

B. Compliance –

2025-002 – Late Submission of Audit Report 2025

YEAR INITIALLY OCCURRING: 2024

CONDITION: The Department's financial report was not completed and submitted to the Office of the Legislative Auditor within six months of the Department's fiscal year end.

CRITERIA: R.S. 24:513 et seq. provides for the following: "Such audits shall be completed within six months of the close of the entity's fiscal year."

CAUSE: The condition results from a failure to comply with state statutes.

EFFECT: The Department is not in compliance with R.S. 24:513 et seq.

RECOMMENDATION: The Department should institute policies and procedures to ensure that its financial report is completed and submitted to the Office of Legislative Auditor within six months of year end.

MANAGEMENT'S RESPONSE – The Department will ensure that procedures are in place to ensure that books and records are compiled in sufficient time for timely completion of financial statements.

See Accountants' Compilation Report