

**PLAUCHEVILLE VOLUNTEER  
FIRE ASSOCIATION, INC.**

Financial Report

Year Ended June 30, 2018

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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, 2018, and the related statements 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 the 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 the 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. This information is the responsibility of management. The supplementary information was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to the Plaucheville Volunteer Fire Association, Inc.

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

Alexandria, Louisiana  
November 7, 2018

## **FINANCIAL STATEMENTS**

PLAUCHEVILLE VOLUNTEER FIRE ASSOCIATION, INC.  
Plaucheville, Louisiana

Statement of Financial Position  
June 30, 2018

ASSETS

Current assets:

Cash	\$ 90,629
Taxes receivable	<u>28,851</u>
Total current assets	119,480

Building and equipment	572,157
Accumulated depreciation	<u>(312,428)</u>

Total assets	<u>\$ 379,209</u>
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NET ASSETS

Net assets:

Unrestricted	<u>\$ 379,209</u>
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PLAUCHEVILLE VOLUNTEER FIRE ASSOCIATION, INC.  
 Plaquemine, Louisiana

Statement of Activities  
 For the Year Ended June 30, 2018

Change in unrestricted net asset:	
Contributions and other:	
Ad valorem taxes	\$ 53,851
State 2% insurance rebate	4,431
Intergovernmental revenue	540
Miscellaneous	3,107
Interest revenue	<u>56</u>
Total contributions and other	<u>61,985</u>
Program service expenses:	
Public safety - fire protection	
Depreciation	33,064
Consulting	1,800
Insurance	5,746
Fuel	757
Supplies	1,035
Repairs	13,443
Dues and subscriptions	376
Utilities	1,134
Other	<u>5,518</u>
Total program service expenses	<u>62,873</u>
Support service expenses:	
Management and general	
Accounting	1,650
Office	901
Meeting expense	<u>2,809</u>
Total support service expenses	<u>5,360</u>
Total expenses	<u>68,233</u>
Other increases (decreases) in net assets:	
Gain on disposal of assets	<u>1,500</u>
Change in net assets	(4,748)
Net assets, beginning of year	<u>383,957</u>
Net assets, end of year	<u><u>\$ 379,209</u></u>

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, 2018

Agency Head Name: Darrell J. Rabalais, Current President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 600
Payments for services	<u>30</u>
	<u>\$ 630</u>

Agency Head Name: John "Eric" Lemoie, Past President

<u>Purpose</u>	<u>Amount</u>
Salary	<u>\$ 1,200</u>

See accompanying accountant's compilation report.