

**PLAUCHEVILLE VOLUNTEER
FIRE ASSOCIATION, INC.**

Financial Report

Year Ended June 30, 2022

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*
Gerald A. Thibodeaux, Jr., CPA*
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

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA – retired 2022

* A Professional Accounting Corporation

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

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. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KCSRCPAS.COM

ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the Plaucheville Volunteer Fire Association, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, 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 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. 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 Plaucheville Volunteer Fire Association, Inc.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
December 22, 2022

FINANCIAL STATEMENTS

PLAUCHEVILLE VOLUNTEER FIRE ASSOCIATION, INC.
Plaucheville, Louisiana

Statement of Financial Position
June 30, 2022

ASSETS

Current assets:

Cash	\$ 203,624
Taxes receivable	<u>33,497</u>
Total current assets	237,121

Building and equipment	553,353
Accumulated depreciation	<u>(422,690)</u>
Total assets	<u>\$ 367,784</u>

NET ASSETS

Net assets:	
Without donor restrictions	<u>\$ 367,784</u>

PLAUCHEVILLE VOLUNTEER FIRE ASSOCIATION, INC.
Plaucheville, Louisiana

Statement of Activities
For the Year Ended June 30, 2022

Changes in net assets without donor restrictions:

Contributions and other:	
Ad valorem taxes	\$ 60,226
State 2% insurance rebate	4,095
Intergovernmental revenue	1,080
Miscellaneous	8,490
Interest revenue	136
Total contributions and other	<u>74,027</u>
Program service expenses:	
Public safety - fire protection	
Depreciation	21,555
Consulting	1,800
Insurance	6,055
Fuel	633
Supplies	404
Repairs	8,128
Dues and subscriptions	506
Utilities	1,684
Miscellaneous	8,150
Total program service expenses	<u>48,915</u>
Support service expenses:	
Management and general	
Accounting	2,050
Meeting expense	2,777
Total support service expenses	<u>4,827</u>
Total expenses	<u>53,742</u>
Operating income	20,285
Net assets, beginning of year	<u>347,499</u>
Net assets, end of year	<u>\$ 367,784</u>

See accompanying accountant's compilation report.

PLAUCHEVILLE VOLUNTEER FIRE ASSOCIATION, INC.
Plaucheville, Louisiana

Statement of Cash Flows
For the Year Ended June 30, 2022

Cash flows from operating activities:	
Operating income	\$ 20,285
Adjustments to reconcile change in net assets without donor restriction to net cash provided by operating activities -	
Depreciation	21,555
Changes in operating assets:	
Taxes receivable	<u>(720)</u>
Net cash provided by operating activities	<u>41,120</u>
Cash flows from investing activities:	
Purchase of fixed assets	<u>(2,303)</u>
Net change in cash	38,817
Cash, beginning of year	<u>164,807</u>
Cash, end of year	<u><u>\$ 203,624</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, 2022

Agency Head Name: Darrell J. Rabalais & Chad Firmin, Fire Chief.

<u>Purpose</u>	Darrell Rabalais <u>7/1/2021 - 2/28/22</u>	Chad Firmin <u>3/1/2022 - 6/30/2022</u>
Salary	<u>\$ 1,200</u>	<u>\$ 600</u>