

**PLAUCHEVILLE VOLUNTEER  
FIRE ASSOCIATION, INC**

**FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 2025**

**DUCOTE & COMPANY  
Certified Public Accountants  
P. O. Box 309  
219 North Washington St.  
Marksville, LA 71351**

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**ACCOUNTANTS' 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, 2025, and the related statement of activities and cash flows for the year end 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 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 accompanying schedule of compensation, benefits and other payments to the 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 representation 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 provided any assurance on such information.

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

**Ducote & Company**

Certified Public Accountants  
Marksville, Louisiana

December 16, 2025

**FINANCIAL STATEMENTS**

**PLAUCHEVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**Plaucheville, Louisiana**

**Statement of Financial Position**  
**June 30, 2025**

ASSETS	
Current assets:	
Cash	\$ 133,454
Taxes receivables	47,564
Total current assets	<u>181,018</u>
Non-current assets:	
Property, plant and equipment	927,327
Accumulated depreciation	<u>(489,699)</u>
Total non-current assets	437,628
Total assets	<u><u>\$ 618,646</u></u>
LIABILITIES	
Current liabilities:	
Accounts Payables	\$ 1,500
Notes Payable	<u>27,015</u>
Total current liabilities	28,515
Non-current liabilities:	
Notes Payable	<u>169,479</u>
Total non-current liabilities	169,479
Total liabilities	<u><u>\$ 197,994</u></u>
NET ASSETS	
Net Assets:	
Without donor restrictions	\$ 420,652
Total Net Assets	<u><u>\$ 420,652</u></u>

**PLAUCHEVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**Plaucheville, Louisiana**

**Statement of Activities**  
**For the Year Ended June 30, 2025**

Changes in net assets without donor restrictions	
Contributions and other:	
Ad valorem taxes	\$ 72,564
State 2% insurance rebate	6,523
Intergovernmental revenue	3,690
Interest income	853
Fundraising	11,503
Miscellaneous	4,177
Gain on sale of asset	752
Total contributions and other	<u>100,062</u>
Program service expenses:	
Public safety - fire protectoin	
Consulting	1,800
Fuel	1,131
Insurance	8,437
Repairs	12,891
Supplies	2,806
Fundraising	2,166
Utilities	1,846
Training	5,819
Depreciation	33,259
Interest Expense	10,371
Miscellaneous	375
Total program service expenses	<u>80,901</u>
Support service expenses:	
Management and general	
Accounting	3,000
Dues and subscriptions	460
Meeting expenses	4,337
Total support service expenses	<u>7,797</u>
Total expenses	<u>88,698</u>
Operating income	11,364
Net assets, beginning of year	<u>409,288</u>
Net assets, end of year	<u>\$ 420,652</u>

**PLAUCHEVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**Plaucheville, Louisiana**

**Statement of Cash Flows**  
**For the Year Ended June 30, 2025**

Cash flows from operating activities:	
Operating income	\$ 11,364
Adjustments to reconcile change in net assets without donor restriction to net cash provided by operating activities -	
Depreciation	33,259
Gain on sale of asset	(752)
Interest expense	10,371
Taxes Receivable	(4,997)
Net cash provided by operating activities	<u>37,881</u>
Cash flows from investing activities:	
Purchase of fixed assets	(14,095)
Proceeds from sale of fixed assets	<u>2,225</u>
Net cash used by investing activities:	<u>(11,870)</u>
Cash flows from financing activities:	
Principal payment on debt	(39,629)
Interest paid	<u>(10,371)</u>
Net cash used by investing activities:	<u>(50,000)</u>
Net change in cash	(12,625)
Cash, beginning of year	<u>146,079</u>
Cash, end of year	<u>\$ 133,454</u>

## **SUPPLEMENTARY INFORMATION**

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**PLAUCHEVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**Plaucheville, Louisiana**

Schedule of Compensation, Benefits and Other Payments to  
Agency Head of Chief Executive Officer  
For the Year Ended June 30, 2025

Agency Head Name: Chad Firm, Chief

<u>Purpose</u>	<u>Amount</u>
Consulting Fees	<u>\$1,800.00</u>

See Accountants' Compilation Report