

**ARNAUDVILLE VOLUNTEER
FIRE DEPARTMENT**

Financial Report

Year Ended June 30, 2019

TABLE OF CONTENTS

	Page
Independent Accountants' Compilation Report	1
FINANCIAL STATEMENTS	
Statement of financial position	3
Statement of activities	4
SUPPLEMENTARY INFORMATION	
Schedule of compensation, benefits and other payments to agency head or chief executive officer	6

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Victor R. Slaven, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Brad E. Kolder, CPA, JD*
Stephen J. Anderson, CPA*
Christine C. Doucet, CPA
Wanda F. Arcement, CPA, CVA
Bryan K. Joubert, CPA
Matthew E. Margaglio, CPA
Casey L. Ardoin, CPA, CFE

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

11929 Bricksome Ave.
Baton Rouge, LA 70816
Phone (225) 293-8300

1428 Metro Dr.
Alexandria, LA 71301
Phone (318) 442-4421

450 E. Main St.
New Iberia, LA 70560
Phone (337) 367-9204

200 S. Main St.
Abbeville, LA 70510
Phone (337) 893-7944

1201 David Dr.
Morgan City, LA 70380
Phone (985) 384-2020

434 E. Main St.
Ville Platte, LA 70586
Phone (337) 363-2792

332 W. Sixth Ave.
Oberlin, LA 70655
Phone (337) 639-4737

* A Professional Accounting Corporation

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

WWW.KCSRPCAS.COM

Board of Directors
Arnaudville Volunteer Fire Department.
Marksville, Louisiana

Management is responsible for the accompanying financial statements of Arnaudville Volunteer Fire Department (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets – cash basis as of June 30, 2019, and the related statements of revenues, expenses, and other changes in net assets – cash basis for the year then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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 Arnaudville Volunteer Fire Department financial position and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

A statement of cash flows for the year ended June 30, 2019 has not been presented. Accounting principles generally accepted in the United States of American require that such a statement be presented when financial statements purport to present financial position and results of operations.

Supplementary Information

The supplementary information on page 6 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 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 Arnaudville Volunteer Fire Department.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
October 11, 2019

FINANCIAL STATEMENTS

ARNAUDVILLE VOLUNTEER FIRE DEPARTMENT
Arnaudville, Louisiana

Statement of Assets, Liabilities, and Net Assets - Cash Basis
June 30, 2019

ASSETS

Cash	\$ 19,475
Equipment and improvements	26,287
Accumulated depreciation	<u>(24,206)</u>
Total assets	<u>\$ 21,556</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ -
Net assets:	
Unrestricted	<u>21,556</u>
Total liabilities and net assets	<u>\$ 21,556</u>

See accompanying accountant's compilation report.

ARNAUDVILLE VOLUNTEER FIRE DEPARTMENT
Arnaudville, Louisiana

Statement of Revenues, Expenses, and Other Changes in Net Assets - Cash Basis
For the Year Ended June 30, 2019

Changes in unrestricted net assets:

Contributions and other-

Ad valorem taxes	\$ 8,956
Intergovernmental revenue	3,138
Interest revenue	47
Donations	<u>4,092</u>
Total	<u>16,233</u>

Expenses:

Management and general

Public safety - fire protection

Auto fuel	174
Depreciation	1,761
Postage	114
Meeting expense	2,887
Repairs and maintenance	456
Salaries	2,560
Supplies	117
Uniforms	357
Utilities	5,034
Other	<u>5,138</u>
Total	<u>18,598</u>

Increase in net assets (2,365)

Net assets, beginning of year 23,921

Net assets, end of year \$ 21,556

See accompanying accountant's compilation report.

SUPPLEMENTARY INFORMATION

ARNAUDVILLE VOLUNTEER FIRE DEPARTMENT
Arnaudville, Louisiana

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

Agency Head Name: Jake Marks, Fire Chief

Salaries \$ 600

See accompanying accountant's compilation report.