

**TOWN OF ARNAUDVILLE, LOUISIANA  
VOLUNTEER FIRE DEPARTMENT**

**Compiled Financial Statements**

**Year Ended June 30, 2017**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

## OFFICES

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Retired:  
Conrad O. Chapman, CPA\* 2006

The Honorable Kathy Richard, Mayor  
And Members of the Board of Aldermen  
Town of Arnaudville, Louisiana

Management is responsible for the accompanying financial statements of Town of Arnaudville, Volunteer Fire Department (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets — cash basis as of June 30, 2017, and the related statement of revenues, expenses and other changes in net assets— cash basis for the year then ended. 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.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the Schedule of Compensation, Benefits and Other Payments to Entity Head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

***KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
December 19, 2017

**TOWN OF ARNAUDVILLE, LOUISIANA  
VOLUNTEER FIRE DEPARTMENT  
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS  
June 30, 2017**

**ASSETS**

**CURRENT ASSETS**

Cash-Washington State Bank	\$ 3,107
Cash-MMDA Account	19,338
<b>TOTAL CURRENT ASSETS</b>	<u>22,445</u>

**FIXED ASSETS**

Equipment and improvements	24,383
Less: Accumulated Depreciation	<u>(19,686)</u>
<b>TOTAL FIXED ASSETS, NET</b>	<u>4,697</u>

<b>TOTAL ASSETS</b>	<u>\$ 27,142</u>
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**LIABILITIES AND NET ASSETS**

LIABILITIES	\$ -
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**NET ASSETS**

Temporarily Restricted	4,697
Unrestricted	<u>22,445</u>

<b>TOTAL NET ASSETS</b>	<u>27,142</u>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 27,142</u>
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See Accountants' Report.

**TOWN OF ARNAUDVILLE, LOUISIANA  
VOLUNTEER FIRE DEPARTMENT  
STATEMENT OF REVENUES, EXPENSES AND OTHER CHANGES IN NET ASSETS - CASH BASIS  
Year Ended June 30, 2017**

**UNRESTRICTED NET ASSETS**

**PUBLIC SUPPORT**

Fire District No. 5- St. Landry Parish	\$ 9,953
Town of Arnaudville	3,072
Donations/fund-raising activities	<u>9,237</u>

<b>TOTAL SUPPORT</b>	<u>22,262</u>
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**EXPENSES**

**PROGRAM EXPENSES**

Auto fuel	809
Conference	2,150
Depreciation	3,241
Fund-raising projects	2,425
Miscellaneous	2,549
Pest control	420
Repairs and Maintenance	175
Salaries	2,640
Supplies	4,534
Telephone	2,007
Uniforms	603
Utilities	542
Waste disposal	<u>2,620</u>

<b>TOTAL EXPENSES</b>	<u>24,715</u>
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**OTHER INCOME**

Interest income	<u>46</u>
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<b>DECREASE IN NET ASSETS</b>	(2,407)
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<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>29,549</u>
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<b>NET ASSETS, END OF YEAR</b>	<u>\$ 27,142</u>
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See Accountants' Report.

**TOWN OF ARNAUDVILLE, LOUISIANA  
VOLUNTEER FIRE DEPARTMENT**

**Schedule of Compensation, Benefits and Other Payments to Entity Head  
Year Ended June 30, 2017**

ACT 706 - Schedule of Compensation, Benefits and Other Payments to Entity Head:

Entity Head: Jake Marks, Fire Chief

Salary	\$ 600
Reimbursements	<u>2,113</u>
Total	<u>\$ 2,713</u>

See Accountants' Report.