

**ARNAUDVILLE VOLUNTEER  
FIRE DEPARTMENT**

Financial Report

Year Ended June 30, 2018

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## 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 financial position as of June 30, 2018, and the related statement of activities for the year then 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 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, 2018 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 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 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 16, 2018

**FINANCIAL STATEMENTS**

ARNAUDVILLE VOLUNTEER FIRE DEPARTMENT  
Arnaudville, Louisiana

Statement of Financial Position  
June 30, 2018

ASSETS

Cash	\$ 21,613
Equipment and improvements	24,754
Accumulated depreciation	<u>(22,446)</u>
Total assets	<u>\$ 23,921</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ -
Net assets:	
Unrestricted	<u>23,921</u>
Total liabilities and net assets	<u>\$ 23,921</u>

See accompanying accountant's compilation report.

ARNAUDVILLE VOLUNTEER FIRE DEPARTMENT  
Arnaudville, Louisiana

Statement of Activities  
For the Year Ended June 30, 2018

Changes in unrestricted net assets:

Contributions and other-

Ad valorem taxes	\$ 10,690
Intergovernmental revenue	3,072
Interest revenue	41
Donations	<u>6,246</u>
Total	<u>20,049</u>

Expenses:

Management and general

Public safety - fire protection

Auto fuel	21
Depreciation	2,760
Fundraising	931
Meeting expense	2,889
Repairs and maintenance	732
Salaries	2,690
Supplies	1,775
Training	3,122
Uniforms	254
Utilities	5,647
Other	<u>2,449</u>
Total	<u>23,270</u>

Increase in net assets (3,221)

Net assets, beginning of year 27,142

Net assets, end of year \$ 23,921

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, 2018

Agency Head Name: Jake Marks, Fire Chief

Salaries	\$ 600
Reimbursements	<u>448</u>
Total	<u>\$ 1,048</u>

See accompanying accountant's compilation report.