

**ARNAUDVILLE VOLUNTEER  
FIRE DEPARTMENT**

Financial Report

Year Ended June 30, 2023

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## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

### Board of Directors

Arnaudville Volunteer Fire Department  
Arnaudville, 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, 2023, 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, 2023, has not been presented. Accounting principles generally accepted in the United States of America 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 the purpose 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  
September 6, 2023

**FINANCIAL STATEMENTS**

ARNAUDVILLE VOLUNTEER FIRE DEPARTMENT  
Arnaudville, Louisiana

Statement of Assets, Liabilities, and Net Assets - Cash Basis  
June 30, 2023

ASSETS

Cash	\$ 44,950
Accounts receivable	968
Equipment and improvements	20,358
Accumulated depreciation	<u>(19,165)</u>
Total assets	<u>\$ 47,111</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ -
Net assets:	
Unrestricted	<u>47,111</u>
Total liabilities and net assets	<u>\$ 47,111</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, 2023

Changes in unrestricted net assets:

Contributions and other-	
Ad valorem taxes	\$ 12,334
Intergovernmental revenue	3,072
Interest revenue	89
Fundraising	40,450
Miscellaneous Revenue	<u>13</u>
Total	<u>55,958</u>

Expenses:

Management and general	
Public safety - fire protection	
Depreciation	1,045
Fundraising	17,399
Postage	63
Meeting expense	3,765
Repairs and maintenance	320
Salaries	3,380
Supplies	498
Travel	397
Uniforms	303
Utilities	6,678
Training	1,154
Other	<u>1,575</u>
Total	<u>36,577</u>

Increase in net assets	19,381
Net assets, beginning of year	<u>27,730</u>
Net assets, end of year	<u>\$ 47,111</u>

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, 2023

Agency Head Name: Jake Marks, Fire Chief

Salaries	\$ 600
Reimbursements	<u>50</u>
Total	<u>\$ 650</u>

See accompanying accountant's compilation report.