

**ARNAUDVILLE VOLUNTEER
FIRE DEPARTMENT**

Financial Report

Year Ended June 30, 2026

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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, 2026, 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, 2026, 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 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
August 24, 2026

FINANCIAL STATEMENTS

ARNAUDVILLE VOLUNTEER FIRE DEPARTMENT
Arnaudville, Louisiana

Statement of Assets, Liabilities, and Net Assets - Cash Basis
June 30, 2026

ASSETS

Cash	\$ 77,986
Building improvements	21,241
Equipment	35,897
Accumulated depreciation	<u>(25,715)</u>
 Total assets	 <u>\$ 109,409</u>

LIABILITIES AND NET ASSETS

Liabilities:	
Unearned revenues	\$ 9,949
 Net assets:	
Unrestricted	 <u>99,460</u>
 Total liabilities and net assets	 <u>\$ 109,409</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, 2026

Changes in unrestricted net assets:

Contributions and other-

Ad valorem taxes	\$ 9,739
Intergovernmental revenue -	
Town of Arnaudville	3,072
St. Martin Parish Government	8,178
Interest revenue	351
Fundraising	36,087
Miscellaneous revenue	<u>1,056</u>
Total	<u>58,483</u>

Expenses:

Management and general

Public safety - fire protection

Depreciation	4,448
Conventions	6,818
Fundraising	13,945
Gifts	470
Postage	90
Meeting expense	6,241
Repairs and maintenance	4,804
Salaries	2,400
Supplies	2,995
Uniforms	871
Utilities	970
Other	<u>3,045</u>
Total	<u>47,097</u>

Increase in net assets	11,386
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Net assets, beginning of year	<u>88,074</u>
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Net assets, end of year	<u><u>\$ 99,460</u></u>
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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, 2026

Agency Head Name: Jake Marks, Fire Chief

Salaries	\$ 600
Total	<u>\$ 600</u>