

**ARNAUDVILLE VOLUNTEER
FIRE DEPARTMENT**

Financial Report

Year Ended June 30, 2022

TABLE OF CONTENTS

	Page
Independent Accountants' Compilation Report	1
FINANCIAL STATEMENTS	
Statement of assets, liabilities, and net assets - cash basis	3
Statement of revenues, expenses, and other changes in net assets - cash basis	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

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA

P. O. Box 82329
Lafayette, LA 70598

Phone (337) 232-4141
Fax (337) 232-8660

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 383-2792 Phone (337) 639-4737

C. Burton Kolder, CPA*
Of Counsel

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA -- retired 2022

WWW.KCSRCPAS.COM

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

* A Professional Accounting Corporation

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, 2022, 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, 2022 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
September 15, 2022

FINANCIAL STATEMENTS

ARNAUDVILLE VOLUNTEER FIRE DEPARTMENT
Arnaudville, Louisiana

Statement of Assets, Liabilities, and Net Assets - Cash Basis
June 30, 2022

ASSETS

Cash	\$ 25,492
Equipment and improvements	20,358
Accumulated depreciation	<u>(18,120)</u>
Total assets	<u>\$ 27,730</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ -
Net assets:	
Unrestricted	<u>27,730</u>
Total liabilities and net assets	<u>\$ 27,730</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, 2022

Changes in unrestricted net assets:

Contributions and other-	
Ad valorem taxes	\$ 10,872
Intergovernmental revenue	3,072
Interest revenue	25
Fundraising	2,395
Miscellaneous Revenue	<u>32</u>
Total	<u>16,396</u>

Expenses:

Management and general	
Public safety - fire protection	
Depreciation	1,119
Fundraising	411
Postage	130
Meeting expense	2,630
Repairs and maintenance	300
Salaries	3,280
Supplies	241
Travel	32
Uniforms	168
Utilities	5,956
Other	<u>5,846</u>
Total	<u>20,112</u>

Decrease in net assets	(3,716)
------------------------	---------

Net assets, beginning of year	<u>31,446</u>
-------------------------------	---------------

Net assets, end of year	<u>\$ 27,730</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, 2022

Agency Head Name: Jake Marks, Fire Chief

Salaries	\$ 600
Reimbursements	<u>73</u>
Total	<u>\$ 673</u>

See accompanying accountant's compilation report.