ARNAUDVILLE VOLUNTEER FIRE DEPARTMENT

Financial Report

Year Ended June 30, 2025

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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, 2025, 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, 2025, 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
August 21, 2025

FINANCIAL STATEMENTS

ARNAUDVILLE VOLUNTEER FIRE DEPARTMENT
Arnaudville, Louisiana

Statement of Assets, Liabilities, and Net Assets - Cash Basis
June 30, 2025

ASSETS

Cash	$	53,432
Building improvements		21,241
Equipment		34,924
Accumulated depreciation		(21,267)
Total assets	$	88,330

LIABILITIES AND NET ASSETS

Liabilities		
Unearned revenues	$	256
Net assets:		
Unrestricted		88,074
Total liabilities and net assets	$	88,330

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, 2025

Changes in unrestricted net assets:	
Contributions and other-	
Ad valorem taxes	$ 7,836
Intergovernmental revenue -	
Town of Arnaudville	3,072
St. Martin Parish Government	7,990
Interest revenue	301
Fundraising	30,557
Miscellaneous Revenue	132
Total	49,888
Expenses:	
Management and general	
Public safety - fire protection	
Depreciation	3,489
Conventions	3,784
Fundraising	15,043
Gifts	3,025
Postage	84
Meeting expense	4,674
Repairs and maintenance	3,358
Salaries	2,550
Supplies	2,360
Uniforms	760
Utilities	1,056
Other	480
Total	40,663
Increase in net assets	9,225
Net assets, beginning of year	78,849
Net assets, end of year	$ 88,074

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, 2025

Agency Head Name: Jake Marks, Fire Chief

Salaries	$	600
Reimbursements		70
Total	$	670