

**ARNAUDVILLE VOLUNTEER
FIRE DEPARTMENT**

Financial Report

Year Ended June 30, 2024

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KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
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
Deidre L. Stock, CPA

Of Counsel

C. Burton Kolder, CPA*

P. O. Box 82329
Lafayette, LA 70598

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

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

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. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

WWW.KSRCPAS.COM

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA - retired 2022
Gerald A. Thibodeaux, Jr., CPA* - retired 2024

* A Professional Accounting Corporation

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, 2024, 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, 2024, 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 20, 2024

FINANCIAL STATEMENTS

ARNAUDVILLE VOLUNTEER FIRE DEPARTMENT
Arnaudville, Louisiana

Statement of Assets, Liabilities, and Net Assets - Cash Basis
June 30, 2024

ASSETS

Cash	\$ 58,696
Building improvements	12,377
Equipment	25,811
Accumulated depreciation	<u>(17,778)</u>
Total assets	<u>\$ 79,106</u>

LIABILITIES AND NET ASSETS

Liabilities	
Unearned revenues	\$ 257
Net assets:	
Unrestricted	<u>78,849</u>
Total liabilities and net assets	<u>\$ 79,106</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, 2024

Changes in unrestricted net assets:

Contributions and other-

Ad valorem taxes	\$ 23,089
Intergovernmental revenue	3,072
Interest revenue	299
Fundraising	43,260
Miscellaneous Revenue	<u>10</u>
Total	<u>69,730</u>

Expenses:

Management and general

Public safety - fire protection

Depreciation	1,565
Fundraising	17,258
Postage	66
Meeting expense	4,450
Repairs and maintenance	1,260
Salaries	2,940
Supplies	2,480
Professional	1,600
Uniforms	871
Utilities	5,018
Other	<u>484</u>
Total	<u>37,992</u>

Increase in net assets 31,738

Net assets, beginning of year 47,111

Net assets, end of year \$ 78,849

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, 2024

Agency Head Name: Jake Marks, Fire Chief

Salaries	\$ 600
Reimbursements	<u>75</u>
Total	<u>\$ 675</u>