

**AMELIA VOLUNTEER  
FIRE DEPARTMENT, INC.**

Amelia, Louisiana

Compiled Financial Statements  
Year Ended December 31, 2023

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# KOLDER, SLAVEN & COMPANY, LLC

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The Board of Directors  
Amelia Volunteer Fire Department, Inc.  
Amelia, Louisiana

Management is responsible for the accompanying financial statements of the Amelia Volunteer Fire Department, Inc. (hereinafter "Department") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and functional expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America. 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.

The Department has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Department's financial position and changes in net assets. Accordingly, the financial statements are not designed for those who are not informed about such matters.

## 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. This information is the responsibility of management and was subject to our compilation engagement. However, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

## Other

We are not independent with respect to the Amelia Volunteer Fire Department, Inc.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Morgan City, Louisiana  
June 18, 2024

## **BASIC FINANCIAL STATEMENTS**

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.  
Amelia, Louisiana

Statement of Financial Position  
December 31, 2023

ASSETS

Current Assets	
Cash	<u>\$ 384,858</u>
Fixed Assets	
Buildings	126,307
Furniture and fixtures	778
Equipment	362,123
Less: Accumulated depreciation	<u>(332,249)</u>
Net depreciable assets	<u>156,959</u>
Total assets	<u>\$ 541,817</u>

NET ASSETS

Net Assets	
Without donor restrictions	\$ 415,848
With donor restrictions	<u>125,969</u>
Total net assets	<u><u>\$ 541,817</u></u>

*See accountant's compilation report.*

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.  
Amelia, Louisiana

Statement of Activities  
Year Ended December 31, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and Revenue			
Intergovernmental			
Fire Protection District No. 3 of St. Mary Parish	\$ -	\$ 87,925	\$ 87,925
St. Mary Parish Government	17,784	-	17,784
U.S. Department of Homeland Security	51,905	-	51,905
Bingo	9,508	-	9,508
Kitchen	3,937	-	3,937
Dues and donations	1,443	-	1,443
Insurance rebate	13,137	-	13,137
Interest income	1,027	-	1,027
Net assets released from restrictions	<u>153,981</u>	<u>(153,981)</u>	<u>-</u>
Total support and revenue	<u>252,722</u>	<u>(66,056)</u>	<u>186,666</u>
Operating Expenses			
Program services	147,544	-	147,544
General administration	<u>6,437</u>	<u>-</u>	<u>6,437</u>
Total operating expenses	<u>153,981</u>	<u>-</u>	<u>153,981</u>
Change in net assets	98,741	(66,056)	32,685
Net assets, beginning	<u>317,107</u>	<u>192,025</u>	<u>509,132</u>
Net assets, ending	<u>\$ 415,848</u>	<u>\$ 125,969</u>	<u>\$ 541,817</u>

*See accountant's compilation report.*

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.  
Amelia, Louisiana

Statement of Functional Expenses  
Year Ended December 31, 2023

	<u>Program Services</u>		
	<u>Fire Protection</u>	<u>General Administration</u>	<u>Total</u>
Expenses			
Bingo purchases	\$ -	\$ 2,104	\$ 2,104
Depreciation	21,571	-	21,571
Dues and subscriptions	8,825	-	8,825
Equipment certification	65	-	65
Fuel and truck parts	4,998	-	4,998
Office expense	-	583	583
Professional services	-	2,675	2,675
Prizes and awards	-	1,000	1,000
Repairs and maintenance	34,344	-	34,344
Supplies	39,857	-	39,857
Taxes and licenses	-	75	75
Training	20,390	-	20,390
Uniforms	1,239	-	1,239
Utilities	16,255	-	16,255
Total expenses	<u>\$ 147,544</u>	<u>\$ 6,437</u>	<u>\$ 153,981</u>

*See accountant's compilation report.*

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.  
Amelia, Louisiana

Compensation Paid to Chief Officer  
Year Ended December 31, 2023

Act 706 of the 2014 Legislative Session amended RS 24:513A requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. For the year ended December 31, 2023, the Amelia Volunteer Fire Department, Inc.'s Chief Officer, Chief Jason Brown, received no compensation paid by the Amelia Volunteer Fire Department, Inc.