

**AMELIA VOLUNTEER
FIRE DEPARTMENT, INC.**

Amelia, Louisiana

Financial Statements
Year Ended December 31, 2022

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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, 2022, 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, changes in net assets, and cash flows. 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
April 27, 2023

BASIC FINANCIAL STATEMENTS

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Statement of Financial Position
December 31, 2022

ASSETS

Current Assets	
Cash	<u>\$ 456,909</u>
Fixed Assets	
Furniture and fixtures	778
Equipment	362,123
Less: Accumulated depreciation	<u>(310,678)</u>
Net depreciable assets	<u>52,223</u>
Total assets	<u><u>\$ 509,132</u></u>

NET ASSETS

Net Assets	
Without donor restrictions	317,107
With donor restrictions	<u>192,025</u>
Total net assets	<u><u>\$ 509,132</u></u>

See accountant's compilation report.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Statement of Activities
Year Ended December 31, 2022

	<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	\$ -	\$ 107,263	\$ 107,263
St. Mary Parish Government	16,534	-	16,534
Dues and donations	750	-	750
Insurance rebate	15,390	-	15,390
Interest income	374	-	374
Net assets released from restrictions	<u>139,922</u>	<u>(139,922)</u>	<u>-</u>
Total support and revenue	<u>172,970</u>	<u>(32,659)</u>	<u>140,311</u>
Operating Expenses			
Program services	130,942	-	130,942
General administration	<u>8,980</u>	<u>-</u>	<u>8,980</u>
Total operating expenses	<u>139,922</u>	<u>-</u>	<u>139,922</u>
Change in net assets	33,048	(32,659)	389
Net assets, beginning	<u>284,059</u>	<u>224,684</u>	<u>508,743</u>
Net assets, ending	<u>\$ 317,107</u>	<u>\$ 192,025</u>	<u>\$ 509,132</u>

See accountant's compilation report.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Statement of Functional Expenses
Year Ended December 31, 2022

	Program Services		
	<u>Fire</u>	General	
	<u>Protection</u>	<u>Administration</u>	<u>Total</u>
Expenses			
Depreciation	20,729	-	20,729
Dues and subscriptions	6,467	-	6,467
Fuel and truck parts	7,028	-	7,028
Equipment certification	1,405	-	1,405
Kitchen purchases	-	652	652
Office expense	-	5,593	5,593
Professional services	-	2,735	2,735
Repairs and maintenance	31,029	-	31,029
Supplies	48,147	-	48,147
Training	7,031	-	7,031
Utilities	9,106	-	9,106
Total expenses	<u>\$ 130,942</u>	<u>\$ 8,980</u>	<u>\$ 139,922</u>

See accountant's compilation report.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Compensation Paid to Chief Officer
Year Ended December 31, 2022

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, 2022, the Amelia Volunteer Fire Department, Inc.'s chief officer, Chief Jason Brown, received no compensation paid by the Amelia Volunteer Fire Department, Inc.