

**AMELIA VOLUNTEER
FIRE DEPARTMENT, INC.**

Amelia, Louisiana

Compiled Financial Statements
Year Ended December 31, 2024

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ACCOUNTANT'S COMPILATION REPORT

* A Professional Accounting Corporation

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, 2024, 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.

A statement of cash flows for the year ended December 31, 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.

The Department has elected to omit substantially all of 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 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. Such information is the responsibility of management. The supplementary information was not subject our compilation engagement. We do not express an opinion, a conclusion, nor provide any assurance on such 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
May 29, 2025

BASIC FINANCIAL STATEMENTS

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Statement of Financial Position
December 31, 2024

ASSETS

Current Assets	
Cash	<u>\$ 291,767</u>
Fixed Assets	
Buildings	218,122
Furniture and fixtures	778
Equipment	362,123
Less: Accumulated depreciation	<u>(358,387)</u>
Net depreciable assets	<u>222,636</u>
Total assets	<u>\$ 514,403</u>

NET ASSETS

Net Assets	
Without donor restrictions	\$ 456,321
With donor restrictions	<u>58,082</u>
Total net assets	<u><u>\$ 514,403</u></u>

See accountant's compilation report.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.

Amelia, Louisiana

Statement of Activities
Year Ended December 31, 2024

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
Support and Revenue			
Intergovernmental			
Fire Protection District No. 3 of St. Mary Parish	\$ -	\$ 100,568	\$ 100,568
St. Mary Parish Government	1,250	-	1,250
Bingo	17,169	-	17,169
Kitchen	7,184	-	7,184
Dues and donations	1,285	-	1,285
Insurance rebate	13,229	-	13,229
Interest income	356	-	356
Net assets released from restrictions	<u>168,455</u>	<u>(168,455)</u>	<u>-</u>
Total support and revenue	<u>208,928</u>	<u>(67,887)</u>	<u>141,041</u>
Operating Expenses			
Program services	160,467	-	160,467
General administration	<u>7,988</u>	<u>-</u>	<u>7,988</u>
Total operating expenses	<u>168,455</u>	<u>-</u>	<u>168,455</u>
Change in net assets	40,473	(67,887)	(27,414)
Net assets, beginning	<u>415,848</u>	<u>125,969</u>	<u>541,817</u>
Net assets, ending	<u>\$ 456,321</u>	<u>\$ 58,082</u>	<u>\$ 514,403</u>

See accountant's compilation report.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Statement of Functional Expenses
Year Ended December 31, 2024

	Program Services		
	Fire Protection	General Administration	Total
Expenses			
Bingo purchases	\$ -	\$ 1,531	\$ 1,531
Depreciation	26,138	-	26,138
Dues and subscriptions	9,757	-	9,757
Equipment certification	1,640	-	1,640
Fuel and truck parts	6,244	-	6,244
Office expense	-	270	270
Professional services	-	4,113	4,113
Prizes and awards	-	2,000	2,000
Repairs and maintenance	54,260	-	54,260
Supplies	43,996	-	43,996
Taxes and licenses	-	75	75
Training	607	-	607
Uniforms	-	-	-
Utilities	17,825	-	17,825
Total expenses	<u>\$ 160,467</u>	<u>\$ 7,988</u>	<u>\$ 168,455</u>

See accountant's compilation report.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Compensation Paid to Chief Officer
Year Ended December 31, 2024

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, 2024, the Amelia Volunteer Fire Department, Inc.'s Chief Officer, Chief Jason Brown, received no compensation paid by the Amelia Volunteer Fire Department, Inc.