

**AMELIA VOLUNTEER
FIRE DEPARTMENT, INC.**

Amelia, Louisiana

Financial Statements
Year Ended December 31, 2018

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KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board Members
Amelia Volunteer Fire Department, Inc.
Amelia, Louisiana

We have reviewed the accompanying financial statements of the Amelia Volunteer Fire Department, Inc. (hereinafter "the Department") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Department's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants and the standards applicable to review engagements contained in *Government Auditing Standards*. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
June 26, 2019

BASIC FINANCIAL STATEMENTS

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Statement of Financial Position
December 31, 2018

ASSETS

Current assets	
Cash	<u>\$ 410,369</u>
Fixed Assets	
Buildings	519,425
Furniture and fixtures	778
Equipment	<u>567,021</u>
Total fixed assets	1,087,224
Less: Accumulated depreciation	<u>(427,305)</u>
Net depreciable assets	<u>659,919</u>
Total assets	<u><u>\$ 1,070,288</u></u>

NET ASSETS

Net Assets	
Without donor restrictions	667,962
With donor restrictions	<u>402,326</u>
Total net assets	<u><u>\$ 1,070,288</u></u>

See accompanying notes and independent accountant's review report.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.

Amelia, Louisiana

Statement of Activities
Year Ended December 31, 2018

	Without donor restrictions	With donor restrictions	Total
Support and Revenue			
Intergovernmental			
Fire Protection District No. 3 of St. Mary Parish	\$ -	\$ 180,027	\$ 180,027
U.S. Department of Homeland Security		6,144	6,144
Bingo	28,345	-	28,345
Kitchen	5,717	-	5,717
Insurance rebate	10,629	-	10,629
Interest income	441	-	441
Net assets released from restrictions	<u>214,689</u>	<u>(214,689)</u>	<u>-</u>
Total support and revenue	<u>259,821</u>	<u>(28,518)</u>	<u>231,303</u>
Operating expenses			
Program services	207,699	-	207,699
General administration	6,990	-	6,990
Fund raising	<u>19,914</u>	<u>-</u>	<u>19,914</u>
Total operating expenses	<u>234,603</u>	<u>-</u>	<u>234,603</u>
Operating income	<u>25,218</u>	<u>(28,518)</u>	<u>(3,300)</u>
Other income			
Capital grant	16,534	-	16,534
Miscellaneous equipment sales	<u>6,171</u>	<u>-</u>	<u>6,171</u>
Total other income	<u>22,705</u>	<u>-</u>	<u>22,705</u>
Change in net assets	47,923	(28,518)	19,405
Net assets, beginning	<u>620,039</u>	<u>430,844</u>	<u>1,050,883</u>
Net assets, ending	<u>\$ 667,962</u>	<u>\$ 402,326</u>	<u>\$ 1,070,288</u>

See accompanying notes and independent accountant's review report.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Statement of Functional Expenses
Year Ended December 31, 2018

	Program Services			Total
	Fire Protection	General Administration	Fund Raising	
Expenses				
Advertising	\$ -	\$ -	\$ 30.00	\$ 30.00
Bingo purchases	-	-	3,106	3,106
Capital expenditures	7,635	-	-	7,635
Depreciation	81,205	-	-	81,205
Donations	-	-	669	669
Dues and subscriptions	8,522	-	-	8,522
Fuel and truck parts	6,740	-	-	6,740
Equipment certification	1,220	-	-	1,220
Insurance	52,143	-	-	52,143
Kitchen purchases	-	-	6,184	6,184
Office expense	-	355	-	355
Professional services	-	6,635	-	6,635
Prizes and awards	-	-	9,850	9,850
Repairs and maintenance	21,664	-	-	21,664
Supplies	13,689	-	-	13,689
Taxes and licenses	-	-	75	75
Telephone	3,135	-	-	3,135
Uniforms	1,248	-	-	1,248
Utilities	10,498	-	-	10,498
Total expenses	<u>\$ 207,699</u>	<u>\$ 6,990</u>	<u>\$ 19,914</u>	<u>\$ 234,603</u>

See accompanying notes and independent accountant's review report.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Statement of Cash Flows
Year Ended December 31, 2018

Cash flows from operating activities:	
Operating loss	\$ (3,300)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	81,205
Changes in current assets and liabilities:	
Accounts payable	
Net cash provided by operating activities	77,905
Cash flows from investing activities:	
Purchase of equipment	(32,213)
Proceeds from capital grant	16,534
Proceeds from sales of equipment	<u>6,171</u>
Net cash used by investing activities	<u>(9,508)</u>
Net increase in cash	68,397
Cash and cash equivalents, beginning	<u>341,972</u>
Cash and cash equivalents, ending	<u>\$ 410,369</u>

See accompanying notes and independent accountant's review report.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Notes to Financial Statements

Amelia Volunteer Fire Department, Inc. (hereinafter referred to as the “Department”), a not-for-profit corporation established under the laws of the State of Louisiana, operates as a nonprofit organization. The Department was formed on December 31, 1963. It was formed to protect property and lives, and to render aid and assistance in its prevention of fires and their spread; to render aid to all civic projects and the advancement of the community of Amelia and immediate area. The Department is supported primarily through grants from the Fire Protection District No. 3 of the Parish of St. Mary and donations from the general public.

(1) Summary of Significant Accounting Policies

A. Basis of Presentation

Revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Financial Statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) *Not-for-Profit Entities*. Under FASB ASC 958, the Department is required to report information regarding its financial position and activities according to two classes of net assets. The department also is required to present a statement of cash flows and a statement of functional expenses. The statement of functional expense is presented in a matrix format that reports expenses both by function and natural classification. Accordingly, the net assets of the Department and changes therein are classified and reported as follows:

Without donor restrictions – net assets that are not subject to any donor-imposed stipulations.

With donor restrictions – net assets subject to donor-imposed restrictions on their use that may be met either by actions of the Department, the passage of time, or the net assets can be subject to donor-imposed permanent restrictions or other legal restrictions requiring the principal to be maintained.

B. Restrictions on Net Assets

The Department has net assets which are restricted because of the terms of the contract with Fire Protection District No. 3 of the Parish of St. Mary stating that these funds shall be used solely for the purposes of operating, maintaining and/or purchasing of equipment or supplies if approved by the Fire Protection District No. 3 of the Parish of St. Mary. The department also received federal monies which were restricted for fire protection gear.

C. Revenue Recognition

The Department reports contributions in net assets with donor restrictions if they are received with donor stipulations as to their use. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are released and reclassified to net assets without donor restrictions in the statement of activities. Donor-restricted contributions are initially reported as net assets with donor restrictions even if it is anticipated such restrictions will be met in the current reporting period.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Notes to Financial Statements (continued)

D. Contributed Services

No amounts have been reflected in these financial statements for donated services from volunteer firefighters because the value of these services was not readily determinable. Nevertheless, a substantial number of volunteers donated significant amounts of their time in the Department's program services.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the department may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. Property and Equipment

Property and equipment are carried at cost. The Department maintains a threshold level of \$500 or more for capitalizing fixed assets. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. Donated equipment is recorded at the approximate fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in income for the period.

Depreciation of all exhaustible fixed assets is charged as an expense against operations and accumulated depreciation is reported on the balance sheet. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	40 years
Equipment	7-10 years
Site and building improvements	7 years

The recognition of depreciation begins upon placement of the asset into useful operation.

H. Income tax status

The Department is a non-profit organization and is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Notes to Financial Statements (continued)

I. Advertising

Advertising cost are expensed as they are incurred. Advertising expense for the year ended December 31, 2018 was \$30.

J Allocation method for Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and statements of functional expenses. The cost associated with the Department's program services, general administration, and supporting services have been allocated using the direct method.

(2) Cash and Cash Equivalents

At December 31, 2018, the Department has cash and cash equivalents (book balances) totaling \$410,369 as follows:

Demand deposits	\$ 357,226
Certificates of deposits	<u>53,143</u>
 Total	 <u>\$ 410,369</u>

(3) Property and Equipment

A summary of fixed assets at December 31, 2018 follows:

	<u>1/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/2018</u>
Buildings	\$ 519,425	\$ -	\$ -	\$ 519,425
Equipment	534,808	32,213	-	567,021
Furniture and fixtures	<u>778</u>	<u>-</u>	<u>-</u>	<u>778</u>
	1,055,011	32,213	-	1,087,224
Accumulated depreciation	<u>(346,100)</u>	<u>(81,205)</u>	<u>-</u>	<u>(427,305)</u>
	<u>\$ 708,911</u>	<u>\$ (48,992)</u>	<u>\$ -</u>	<u>\$ 659,919</u>

(4) Contract with Fire Protection District No. 3 of the Parish of St. Mary

The St. Mary Parish Council (the parish governing authority) created Fire Protection District No. 3 of the Parish of St. Mary (District) funded by an ad valorem tax to provide fire protection and emergency response in ward nine of St. Mary Parish.

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.
Amelia, Louisiana

Notes to Financial Statements (continued)

The Department entered into an agreement with the District to provide fire protection and emergency response services in the Amelia area. Funding is provided by an ad valorem tax. Under the terms of the contract with the District these funds shall be expended solely for the purposes of operating, maintaining, and/or purchasing equipment and supplies if approved by the District.

(5) Liquidity and Availability of Resources

At December 31, 2018, the Department has cash and cash equivalents totaling \$410,369, of which, \$238,370 was available for general expenditure needs. The remaining \$171,999 are subject to donor or other contractual restrictions making them unavailable for general expenditure. The Department has no policy to invest cash and cash equivalents in excess of daily requirements or structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

(6) Credit Risk

Financial instruments which potentially subject the Department to concentrations of credit risk consist principally of cash and cash equivalents. Cash and cash equivalents at December 31, 2018 consisted of cash, demand deposits and short-term investments at financial institutions which management believes are high quality institutions. The cash and cash equivalents possess credit risk to the extent the deposits at financial institutions exceed FDIC insured limits. The Department has no policy to actively monitor credit risk. At December 31, 2018, the Department was exposed to credit risk in the amount of \$109,124.

(7) Concentrations

The Department received appropriations from the Fire Protection District No. 3 of the Parish of St. Mary in the amount of \$180,027, or 71% of consolidated revenues.

(8) Compensation and Other Payments to Chief Officer

Act 706 of the 2014 Louisiana Legislature amended R.S. 24:513A requiring additional disclosure of total compensation, benefits, reimbursements, or other payments made to an agency head of chief officer. No payments which would require disclosure were made to the Department's chief officer. For the year ended December 31, 2018, the Department's chief officer was Joe Venable.

(9) Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 26, 2019, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

REQUIREMENTS OF THE *LOUISIANA GOVERNMENTAL AUDIT GUIDE*

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board Members of the
Amelia Volunteer Fire Department, Inc. and the
Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the Amelia Volunteer Fire Department, Inc. (hereinafter "Department") and the Louisiana Legislative Auditor (the specified parties), on the Department's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire (Exhibit A) during the year ended December 31, 2018, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Department's management is responsible for its financial records and compliance with applicable laws and regulations.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

- Determine the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

The Department received the following amounts from local and federal governments:

- *\$180,027 from Fire Protection District No. 3 of the Parish of St. Mary under the terms and conditions of a cooperative endeavor agreement for the providing of fire protection and related services.*
- *\$6,144 from the Department of Homeland as a reimbursement grant for fire protection gear purchased during 2013.*
- For each Federal, state, and local award, randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected.

We selected 12 disbursements for testing items a – d.

- a. Trace the twelve disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for the disbursements and found that payments were for the proper amounts and made to the correct payees.

- b. Determine if the twelve disbursements were properly coded to the correct fund and general ledger account.

The payments were properly coded to the correct fund and general ledger account.

- c. Determine whether the twelve disbursements received approval from proper authorities.

Inspection of signatures on the canceled check for the disbursement indicated approval by appropriate Department personnel.

- d. For federal awards, determine whether the disbursements comply with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

Activities allowed or unallowed

We reviewed supporting documentation for each of the previously mentioned disbursements and found that each of the disbursements were considered allowable under the terms of the applicable cooperative endeavor agreement, and related statutory restrictions.

Eligibility

None of the disbursements were subject to eligibility restrictions.

Reporting

We reviewed supporting documentation for each of the previously mentioned disbursements and found that each of the disbursements had been properly reported under the terms of the applicable cooperative endeavor agreement.

- For the programs selected for testing in Procedure 2 that had been closed out during the period under review, compare the close-out repost, when required, with the Department's financial records to determine whether the amounts agree.

None of the Department's local government programs are subject to close-out.

Meetings

- Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Department is not subject to the open meetings laws since it is not considered a public body. However, the meetings are open to the public.

Budget

- For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

The Department is not required by state statute to provide a comprehensive budget.

Prior Comments and Recommendations

- Our engagement will include a review of any prior-year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

We reviewed the prior year financial statements which did not include any comments, findings or unresolved matters.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Department's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Department's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
June 26, 2019

LOUISIANA ATTESTATION QUESTIONNAIRE

EXHIBIT A

**Amelia Volunteer Fire Department, Inc.
Louisiana Compliance Questionnaire
Year Ended December 31, 2018**

Kolder, Slaven & Company, LLC, CPAs
Post Office Box 3438
Morgan City, Louisiana 70381

In connection with your review of our financial statements as of December 31, 2018 and for the period then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of the date noted on the last page of this questionnaire.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No not applicable

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/lla.nsf>, to determine whether a non-profit agency is subject to the open meetings law.**

Yes No not applicable

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No not applicable

Reporting / State Audit Law

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No not applicable

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

Yes No

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No



Agency Head

12-3-18

Date