

**AMELIA VOLUNTEER  
FIRE DEPARTMENT, INC.**

Amelia, Louisiana

Compiled Financial Statements  
Year Ended December 31, 2025

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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\*

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

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

## 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, 2025, 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, 2025, 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 7 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 to 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  
April 24, 2026

## **BASIC FINANCIAL STATEMENTS**

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.  
Amelia, Louisiana

Statement of Financial Position  
December 31, 2025

ASSETS

Current Assets	
Cash	<u>\$ 284,891</u>
Fixed Assets	
Buildings	218,122
Furniture and fixtures	778
Equipment	392,710
Less: Accumulated depreciation	<u>(407,238)</u>
Net depreciable assets	<u>204,372</u>
Total assets	<u><u>\$ 489,263</u></u>

NET ASSETS

Net Assets	
Without donor restrictions	<u>\$ 489,263</u>

*See accountant's compilation report.*

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.  
Amelia, Louisiana

Statement of Activities  
Year Ended December 31, 2025

	<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	\$ -	\$ 150,949	\$ 150,949
St. Mary Parish Government	5,000	-	5,000
Bingo	10,771	-	10,771
Kitchen	4,745	-	4,745
Dues and donations	1,054	-	1,054
Insurance rebate	13,671	-	13,671
Interest income	369	-	369
Net assets released from restrictions	<u>209,031</u>	<u>(209,031)</u>	<u>-</u>
Total support and revenue	<u>244,641</u>	<u>(58,082)</u>	<u>186,559</u>
Operating Expenses			
Program services	198,359	-	198,359
General administration	<u>13,340</u>	<u>-</u>	<u>13,340</u>
Total operating expenses	<u>211,699</u>	<u>-</u>	<u>211,699</u>
Change in net assets	32,942	(58,082)	(25,140)
Net assets, beginning	<u>456,321</u>	<u>58,082</u>	<u>514,403</u>
Net assets, ending	<u>\$ 489,263</u>	<u>\$ -</u>	<u>\$ 489,263</u>

*See accountant's compilation report.*

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.  
Amelia, Louisiana

Statement of Functional Expenses  
Year Ended December 31, 2025

	<u>Program Services</u>		
	<u>Fire Protection</u>	<u>General Administration</u>	<u>Total</u>
Expenses			
Bingo purchases	\$ -	\$ 2,664	\$ 2,664
Depreciation	48,851	-	48,851
Dues and subscriptions	10,912	-	10,912
Equipment certification	563	-	563
Fuel and truck parts	4,287	-	4,287
Office expense	-	701	701
Professional services	-	3,350	3,350
Prizes and awards	-	6,500	6,500
Repairs and maintenance	78,286	-	78,286
Supplies	38,674	-	38,674
Taxes and licenses	-	125	125
Telephone	2,383	-	2,383
Uniforms	1,334	-	1,334
Utilities	13,069	-	13,069
Total expenses	<u>\$ 198,359</u>	<u>\$ 13,340</u>	<u>\$ 211,699</u>

*See accountant's compilation report.*

**SUPPLEMENTARY INFORMATION**

AMELIA VOLUNTEER FIRE DEPARTMENT, INC.  
Amelia, Louisiana

Compensation Paid to Chief Officer  
Year Ended December 31, 2025

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, 2025, the Amelia Volunteer Fire Department, Inc.'s Chief Officer, Chief Jason Brown, received no compensation paid by the Amelia Volunteer Fire Department, Inc.