

EMERGENCY AID CENTER, INC.

Franklin, Louisiana

Compiled Financial Statements

December 31, 2025 and 2024

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ACCOUNTANT'S COMPILATION REPORT

The Board of Directors
Emergency Aid Center, Inc.
Franklin, Louisiana

Management is responsible for the accompanying financial statements of Emergency Aid Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years 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. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all 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 financial position, changes in net assets, and cash flows of Emergency Aid Center. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information on page 8 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 Emergency Aid Center, Inc.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
April 21, 2026

EMERGENCY AID CENTER, INC.
Franklin, Louisiana
Statements of Financial Position
December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Current assets:		
Cash	<u>\$ 61,333</u>	<u>\$ 75,587</u>
NET ASSETS		
Net assets:		
Without donor restrictions	<u>\$ 61,333</u>	<u>\$ 75,587</u>

See accountant's compilation report.

EMERGENCY AID CENTER, INC.
Franklin, Louisiana
Statements of Activities
Years Ended December 31, 2025 and 2024

	2025	2024
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Support		
Business organizations	\$ 23,900	\$ 1,275
Churches	9,344	7,145
Individuals	11,383	7,799
Parish government	9,150	10,150
Total support without donor restrictions	53,777	26,369
Net assets released from restrictions		
Restrictions satisfied by payments		
United Way Services	36,000	39,042
Emergency Food and Shelter Grant	-	24,983
Total net assets released from restrictions	36,000	64,025
Total support without donor restrictions and net assets released from restrictions	89,777	90,394
Expenses		
Program services	98,559	70,081
General supporting services	5,472	5,151
Total expenses	104,031	75,232
Change in net assets without donor restrictions	(14,254)	15,162
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions		
United Way Services	36,000	39,042
Emergency Food and Shelter Grant	-	24,983
Net assets released from restrictions	(36,000)	(64,025)
Change in net assets with donor restrictions	-	-
Changes in net assets	(14,254)	15,162
Net assets, beginning	75,587	60,425
Net assets, ending	\$ 61,333	\$ 75,587

See accountant's compilation report.

EMERGENCY AID CENTER, INC.
Franklin, Louisiana
Statement of Functional Expenses
Year Ended December 31, 2025

	Program Services	General Supporting Services	Total
Specific assistance to individuals			
Food	\$ 17,083	\$ -	\$ 17,083
Shelter	518	-	518
Travel	35	-	35
Utilities	16,724	-	16,724
Other	96	-	96
Total assistance	34,456	-	34,456
Other expenses			
Fundraising	2,147	-	2,147
Insurance	1,499	214	1,713
Occupancy	8,578	1,225	9,803
Office supplies	1,739	248	1,987
Payroll taxes	1,813	259	2,072
Professional fees	2,375	-	2,375
Repairs	20,789	-	20,789
Salaries	23,699	3,386	27,085
Telephone	976	140	1,116
Travel	220	-	220
Miscellaneous	268	-	268
Total other expenses	64,103	5,472	69,575
Total expenses	\$ 98,559	\$ 5,472	\$ 104,031

See accountant's compilation report.

EMERGENCY AID CENTER, INC.
Franklin, Louisiana
Statement of Functional Expenses
Year Ended December 31, 2024

	Program Services	General Supporting Services	Total
Specific assistance to individuals			
Food	\$ 6,883	\$ -	\$ 6,883
Shelter	2,041	-	2,041
Utilities	20,341	-	20,341
Other	1,403	-	1,403
Total assistance	30,668	-	30,668
Other expenses			
Insurance	1,427	204	1,631
Occupancy	7,498	1,071	8,569
Office supplies	2,644	349	2,993
Payroll taxes	1,696	242	1,938
Professional fees	1,975	-	1,975
Repairs	831	119	950
Salaries	22,163	3,166	25,329
Telephone	1,086	-	1,086
Travel	78	-	78
Miscellaneous	15	-	15
Total other expenses	39,413	5,151	44,564
Total expenses	\$ 70,081	\$ 5,151	\$ 75,232

See accountant's compilation report.

EMERGENCY AID CENTER, INC.
Franklin, Louisiana
Statements of Cash Flows
Years Ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ (14,254)	\$ 15,162
Cash and cash equivalents, beginning	<u>75,587</u>	<u>60,425</u>
Cash and cash equivalents, ending	<u>\$ 61,333</u>	<u>\$ 75,587</u>

See accountant's compilation report.

SUPPLEMENTARY INFORMATION

EMERGENCY AID CENTER, INC.
Franklin, Louisiana

Compensation Paid to Agency Head
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. The following is a summary of such payments made to the Executive Director, Chuck Autin, for the year ended December 31, 2025:

	Chuck Autin
Salary	<u>\$ 13,520</u>