

**SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT**

Gonzales, Louisiana

**FINANCIAL REPORT**

(Compiled)

December 31, 2022

**SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT**  
Gonzales, Louisiana

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December 31, 2022

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## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Directors  
Seventh District Volunteer Fire Department  
Gonzales, Louisiana

Management is responsible for the accompanying financial statements of the **SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT** (a nonprofit organization) (Department), which comprise the statement of financial position - cash basis as of December 31, 2022, the related statement of activities - cash basis, and the statement of functional expenses - cash basis for the year then ended, in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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.

Management has elected to omit substantially all disclosures and the statement of cash flows required by the cash basis of accounting. If the omitted disclosures and 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.

The supplementary information contained in Schedule 1 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 subject to our compilation engagement. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
July 7, 2023

**SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT**

Gonzales, Louisiana

**STATEMENT OF FINANCIAL POSITION - CASH BASIS**

December 31, 2022

(See Independent Accountants' Compilation Report)

**ASSETS**

2022

**CURRENT**

Cash and cash equivalents

\$ 261,612

**NET ASSETS**

**NET ASSETS**

Without donor restrictions

\$ 261,612

**SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT**

Gonzales, Louisiana

**STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES - CASH BASIS**

For the year ended December 31, 2022

(See Independent Accountants' Compilation Report)

	<b>Net Assets Without Donor <u>Restrictions</u></b>
<b>REVENUES AND SUPPORT</b>	
State fire insurance rebate	\$ 93,513
Donations and fundraising	17,002
Membership dues and other	<u>2,620</u>
Total revenues and support	<u>113,135</u>
<b>EXPENSES</b>	
Program services	59,073
General and administrative	6,373
Fundraising	<u>1,601</u>
Total expenses	<u>67,047</u>
Change in net assets	46,088
<b>NET ASSETS</b>	
Beginning of year	<u>215,524</u>
End of year	<u>\$ 261,612</u>

**SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT**  
Gonzales, Louisiana

**STATEMENT OF FUNCTIONAL EXPENSES - CASH BASIS**

For the year ended December 31, 2022

(See Independent Accountants' Compilation Report)

	<b>Program Services</b>	<b>General and Administrative</b>	<b>Fundraising</b>	<b>Total 2022</b>
<b>EXPENSES</b>				
Utilities	\$ 15,203	\$ -	\$ -	\$ 15,203
Professional services	11,115	975	-	12,090
Training	9,795	-	-	9,795
Equipment	9,162	-	-	9,162
Travel	4,454	-	-	4,454
Postage	-	4,233	-	4,233
Supplies	2,594	-	1,601	4,195
Advertising	3,014	-	-	3,014
Repairs and maintenance	1,871	-	-	1,871
Other	139	170	-	309
Memberships and dues	1,726	-	-	1,726
Telephone	-	960	-	960
Printing and reproduction	-	35	-	35
Total expenses	<u>\$ 59,073</u>	<u>\$ 6,373</u>	<u>\$ 1,601</u>	<u>\$ 67,047</u>

**SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT**

Gonzales, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS AND  
OTHER PAYMENTS TO AGENCY HEAD**

December 31, 2022

(Without Audit)

**Agency Head: Christian Bordelon**

*No compensation paid from public funds.*

See Independent Accountants' Compilation Report