

**BALDWIN VOLUNTEER FIRE DEPARTMENT, INC.**

Compiled Financial Report

Year Ended December 31, 2022

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## ACCOUNTANT'S COMPILATION REPORT

The Board of Directors  
Baldwin Volunteer Fire Department, Inc.  
Baldwin, Louisiana

Management is responsible for the accompanying financial statements of the Baldwin Volunteer Fire Department, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, 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.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows 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 the Baldwin Volunteer Fire Department, Inc. Accordingly, these financial statements are not designed for those who are not informed about such matters.

### Supplementary Information

The supplementary information on page 5 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management and was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

### Other

We are not independent with respect to the Baldwin Volunteer Fire Department, Inc.

***Kolder, Slaven, & Company, LLC***  
Certified Public Accountants

Morgan City, Louisiana  
May 18, 2023

BALDWIN VOLUNTEER FIRE DEPARTMENT, INC.

Statement of Financial Position  
December 31, 2022

Assets

Current Assets

Cash \$ 104,937

Property and Equipment

Buildings 61,438

Equipment 1,372,738

Accumulated depreciation (999,640)

Total property and equipment, net 434,536

Total assets \$ 539,473

Liabilities and Net Assets

Current Liabilities

Demand loan payable \$ 58,000

Net Assets

Without donor restrictions 481,473

Total liabilities and net assets \$ 539,473

*See accountant's compilation report.*

BALDWIN VOLUNTEER FIRE DEPARTMENT, INC.

Statement of Activities  
Year Ended December 31, 2022

Net Assets Without Donor Restrictions	
Support and Revenue	
Intergovernmental	<u>\$ 99,081</u>
Expenses	
Program services	70,699
General administration	<u>9,517</u>
Total expenses	<u>80,216</u>
Change in net assets	18,865
Net assets, beginning	<u>462,608</u>
Net assets, ending	<u>\$ 481,473</u>

*See accountant's compilation report.*

BALDWIN VOLUNTEER FIRE DEPARTMENT, INC.

Statement of Functional Expenses  
Year Ended December 31, 2022

	Program Services		
	Fire Protection	General Administration	Total
Communication	\$ 2,917	\$ -	\$ 2,917
Depreciation	11,712	-	11,712
Education - fire training	2,028	-	2,028
Fuel	78	-	78
Interest expense	-	2	2
Legal and accounting	-	4,380	4,380
Meals	-	45	45
Office	-	5,090	5,090
Repairs and maintenance	30,912	-	30,912
Supplies	22,937	-	22,937
Uniforms	115	-	115
	<u>70,699</u>	<u>9,517</u>	<u>80,216</u>
Total expenses	<u>\$ 70,699</u>	<u>\$ 9,517</u>	<u>\$ 80,216</u>

BALDWIN VOLUNTEER FIRE DEPARTMENT, INC.

Compensation Paid to Chief Officer  
Year Ended December 31, 2022

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, 2022, the Baldwin Volunteer Fire Department, Inc.'s chief officer, Chief Rick Cook, received no compensation paid by the Baldwin Volunteer Fire Department, Inc.