

SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT

Gonzales, Louisiana

FINANCIAL REPORT

(Compiled)

December 31, 2025

SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT

Gonzales, Louisiana

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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** (Department) (a nonprofit organization), which comprise the statement of assets and net assets - cash basis as of December 31, 2025, the related statement of revenues, expenses, and change in net assets - 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. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Department's assets, net assets, revenues and expenses. 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
June 19, 2026

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SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT

Gonzales, Louisiana

STATEMENT OF ASSETS AND NET ASSETS - CASH BASIS

December 31, 2025

(See Independent Accountants' Compilation Report)

ASSETS

2025

CURRENT

Cash and cash equivalents

\$ 336,131

NET ASSETS

Without donor restrictions

\$ 336,131

SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT

Gonzales, Louisiana

**STATEMENT OF REVENUES EXPENSES
AND CHANGE IN NET ASSETS - CASH BASIS**

For the year ended December 31, 2025

(See Independent Accountants' Compilation Report)

	Without Donor Restrictions
REVENUES AND SUPPORT	
State fire insurance rebate	\$ 87,587
Donations and fundraising	<u>12,224</u>
Total revenues and support	<u>99,811</u>
EXPENSES	
Program services	81,062
General and administrative	11,005
Fundraising	<u>22</u>
Total expenses	<u>92,089</u>
Change in net assets	7,722
NET ASSETS	
Beginning of year	<u>328,409</u>
End of year	<u><u>\$ 336,131</u></u>

SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT

Gonzales, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES - CASH BASIS

For the year ended December 31, 2025

(See Independent Accountants' Compilation Report)

	Without Donor Restriction			Total 2025
	Program Services	General and Administrative	Fundraising	
EXPENSES				
Equipment	\$ 45,568	\$ -	\$ -	\$ 45,568
Utilities	14,205	-	-	14,205
Training	11,697	-	-	11,697
Professional services	-	6,369	-	6,369
Supplies	6,086	-	22	6,108
Repairs and maintenance	2,589	-	-	2,589
Postage	-	2,290	-	2,290
Telephone	-	967	-	967
Memberships and dues	550	-	-	550
Advertising	187	-	-	187
Travel	180	-	-	180
Printing and reproduction	-	15	-	15
Other	-	1,364	-	1,364
Total expenses	<u>\$ 81,062</u>	<u>\$ 11,005</u>	<u>\$ 22</u>	<u>\$ 92,089</u>

SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT

Gonzales, Louisiana

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

December 31, 2025

Agency Head: Christian Bordelon

No compensation paid from public funds.