

SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT

Gonzales, Louisiana

FINANCIAL REPORT

(Compiled)

December 31, 2024

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 financial position - cash basis as of December 31, 2024, 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. 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 and the statement of cash flows required by accounting principles generally accepted in the United States. 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.

Certified Public Accountants

Baton Rouge, Louisiana
June 20, 2025

SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT

Gonzales, Louisiana

STATEMENT OF FINANCIAL POSITION - CASH BASIS

December 31, 2024

(See Independent Accountants' Compilation Report)

ASSETS

2024

CURRENT

Cash and cash equivalents

\$ 328,409

NET ASSETS

NET ASSETS

Without donor restrictions

\$ 328,409

SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT

Gonzales, Louisiana

STATEMENT OF ACTIVITIES - CASH BASIS

For the year ended December 31, 2024

(See Independent Accountants' Compilation Report)

	Net Assets Without Donor <u>Restrictions</u>
REVENUES AND SUPPORT	
State fire insurance rebate	\$ 83,277
Donations and fundraising	<u>22,841</u>
Total revenues and support	<u>106,118</u>
EXPENSES	
Program services	92,338
General and administrative	9,468
Fundraising	<u>3,055</u>
Total expenses	<u>104,861</u>
Change in net assets	1,257
NET ASSETS	
Beginning of year	<u>327,152</u>
End of year	<u><u>\$ 328,409</u></u>

SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT
Gonzales, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES - CASH BASIS

For the year ended December 31, 2024

(See Independent Accountants' Compilation Report)

	Program Services	General and Administrative	Fundraising	Total 2024
EXPENSES				
Repairs and maintenance	\$ 50,121	\$ -	\$ -	\$ 50,121
Utilities	15,003	-	-	15,003
Training	13,612	-	-	13,612
Professional services	5,883	4,879	-	10,762
Supplies	1,647	-	3,055	4,702
Equipment	4,650	-	-	4,650
Postage	-	2,348	-	2,348
Travel	997	-	-	997
Telephone	-	960	-	960
Memberships and dues	425	-	-	425
Printing and reproduction	-	268	-	268
Other	-	1,013	-	1,013
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Total expenses	<u>\$ 92,338</u>	<u>\$ 9,468</u>	<u>\$ 3,055</u>	<u>\$ 104,861</u>

SEVENTH DISTRICT VOLUNTEER FIRE DEPARTMENT

Gonzales, Louisiana

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

December 31, 2024

(Without Audit)

Agency Head: Christian Bordelon

No compensation paid from public funds.