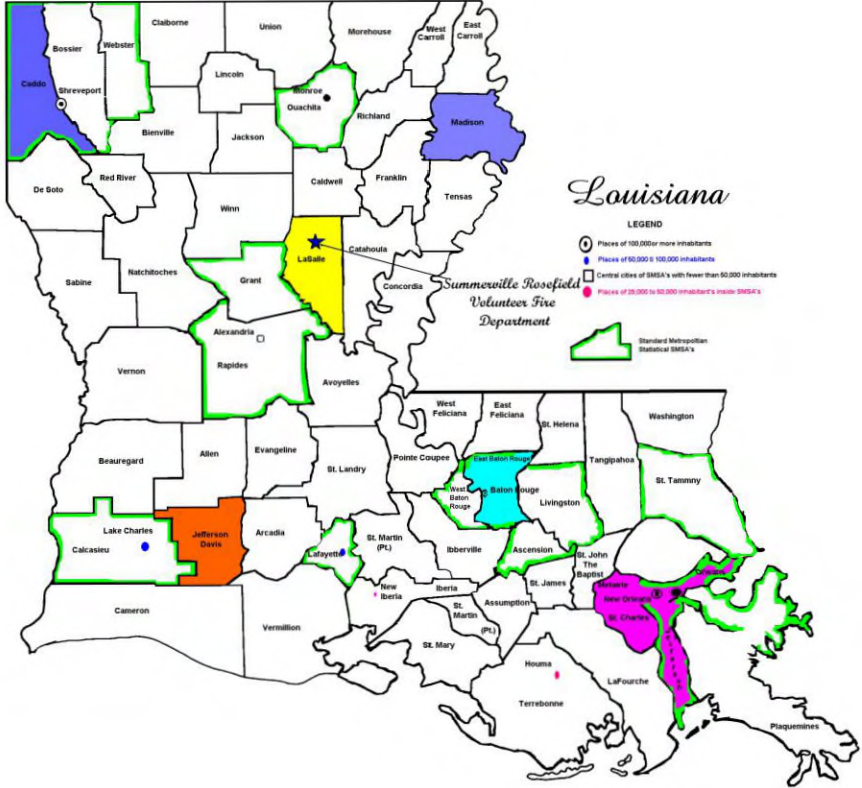


**SUMMERVILLE-ROSEFIELD
VOLUNTEER FIRE DEPARTMENT**

**Component Unit of the
LaSalle Parish Police Jury**

December 31, 2023

SUMMERVILLE – ROSEFIELD VOLUNTEER FIRE DEPARTMENT JENA, LOUISIANA



* The Summerville – Rosefield Volunteer Fire Department operates three fire stations with trucks to respond to fires in the communities of Summerville and Rosefield.

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Summerville-Rosefield Volunteer Fire Department
PO Box 1482
Jena, LA 71342

Management is responsible for the accompanying financial statements of the governmental activities of the Summerville-Rosefield Volunteer Fire Department (a component unit of the LaSalle Parish Police Jury, Louisiana), as of and for the year ended December 31, 2023, which collectively comprise the Summerville-Rosefield Volunteer Fire Department's basic financial statements, 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 omitted management's discussion & analysis and budgetary comparison schedule that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit substantially all of 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 Summerville-Rosefield Volunteer Fire Department's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information on page 9 has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group

Jena, Louisiana
May 27, 2024

**Summerville-Rosefield
Volunteer Fire Department
Statement of Net Position
December 31, 2023**

ASSETS	
Current Assets	
Cash	\$ 72,600
Ad Valorem Tax Receivable	126,150
Total Current Assets	<u>198,750</u>
Non-Current Assets	
Capital Assets, Net	413,459
Total Non-Current Assets	<u>413,459</u>
TOTAL ASSETS	<u><u>612,209</u></u>
LIABILITIES	
Current Liabilities	
Accounts Payable	1,933
Accrued Interest	3,908
Notes Payable – Current Portion	27,350
Total Current Liabilities	<u>33,191</u>
Non-Current Liabilities	
Notes Payable	119,312
Total Non-Current Liabilities	<u>119,312</u>
TOTAL LIABILITIES	<u>152,503</u>
NET POSITION	
Net Investment in Capital Assets	266,797
Unrestricted	192,909
TOTAL NET POSITION	<u><u>\$ 459,706</u></u>

See independent accountant's compilation report.

**Summerville-Rosefield
Volunteer Fire Department
Statement of Activities
Year Ended December 31, 2023**

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & OTHER CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
GOVERNMENTAL ACTIVITIES				
General Government	\$ (171,948)	\$ -0-	\$ -0-	\$ (171,948)
Interest on Long Term Debt	(3,908)	-0-	-0-	(3,908)
TOTAL GOVERNMENTAL ACTIVITIES	\$ (175,856)	\$ -0-	\$ -0-	(175,856)
GENERAL REVENUES				
				128,279
Ad Valorem Taxes				11,394
2% Fire Insurance Tax				92
Interest Income				10,641
Miscellaneous				150,406
TOTAL GENERAL REVENUES				150,406
CHANGE IN NET POSITION				(25,450)
NET POSITION – BEGINNING				485,156
NET POSITION – ENDING				\$ 459,706

See independent accountant's compilation report.

**Summerville-Rosefield
Volunteer Fire Department
Balance Sheet
December 31, 2023**

ASSETS	
Cash	\$ 72,600
Taxes Receivable	126,150
TOTAL ASSETS	<u>198,750</u>
 LIABILITIES & FUND BALANCE	
Accounts Payable	1,933
Unassigned Fund Balance	196,817
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 198,750</u>

See independent accountant's compilation report.

**Summerville-Rosefield
Volunteer Fire Department
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Position
Year Ended December 31, 2023**

Total Fund Balance – Governmental Funds	\$	196,817
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.</p>		413,459
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. (Principal & Accrued Interest)</p>		
Principal Owed	(147,827)	
Accrued Interest	(2,743)	
		(150,570)
Total Net Position of Governmental Activities	\$	459,706

See independent accountant's compilation report.

**Summerville-Rosefield
Volunteer Fire Department
Statement of Revenues, Expenditures, & Changes in Fund Balance
For the Year Ended December 31, 2023**

REVENUES	
Ad Valorem Tax	\$ 128,279
2% Fire Insurance Tax	11,394
Interest Income	92
Miscellaneous	10,641
TOTAL REVENUES	150,406
 EXPENDITURES	
Insurance	22,140
Auto Expense	30,532
Repairs & Maintenance	17,180
Office Expense	18,599
Utilities	10,602
Training	3,329
Debt Service	30,637
Miscellaneous	3
TOTAL EXPENDITURES	133,022
 NET CHANGE IN FUND BALANCE	 17,384
 FUND BALANCE - BEGINNING	 179,433
FUND BALANCE - ENDING	\$ 196,817

See independent accountant's compilation report.

**Summerville-Rosefield
Volunteer Fire Department
Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances
of Government Funds to the Statement of Activities
Year Ended December 31, 2023**

Net change in fund balance – total governmental funds \$ 17,384

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those sets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period.

Capital Outlays	-0-	
Depreciation Expense	(65,442)	(65,442)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Difference in Accrued Interest	(3,908)	
Principal Paid	26,516	
		22,608
Change in net position of governmental activities	\$	<u>(25,450)</u>

See independent accountant's compilation report.

Supplementary Information

**Summerville-Rosefield
Volunteer Fire Department
Jena, Louisiana**

**Schedule of Compensation Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2023**

Summerville-Rosefield Volunteer Fire Department
-David Smith, President

Purpose	Amount
Salary	\$ -0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (List any other here)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

*An example of an un-vouchered expense would be a travel advance.
See independent accountant's compilation report.