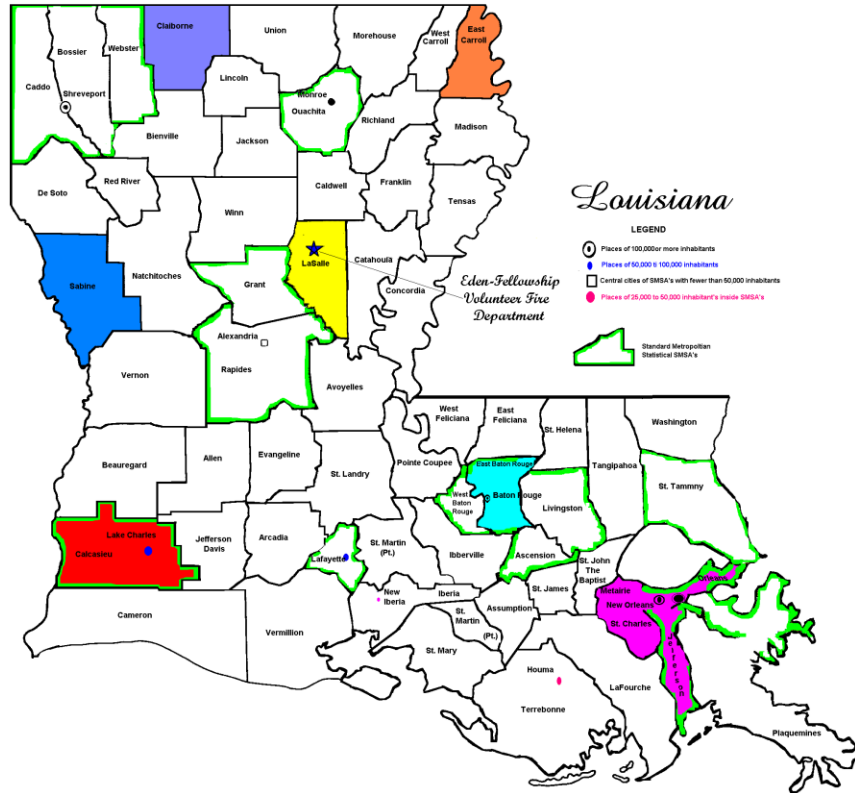


**EDEN-FELLOWSHIP
VOLUNTEER FIRE DEPARTMENT**

**Financial Statements
December 31, 2021**

EDEN - FELLOWSHIP VOLUNTEER FIRE DEPARTMENT JENA, LA



*** *Eden - Fellowship Volunteer Fire Department***

Eden - Fellowship Volunteer Fire Department was created by the LaSalle Parish Police Jury, as authorized by Louisiana Revised Statute 33:4562. The Fire Department is administered by a board of five commissioners who are appointed by the LaSalle Parish Police Jury. The Department owns and operates fire fighting facilities and engages in activities designed to provide fire protection to the Eden and Fellowship Communities.

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THE VERCHER GROUP

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MEMBERS

American Institute of
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Association of
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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Eden Fellowship Volunteer Fire Department
PO Box 1953
Jena, LA 71342

Management is responsible for the accompanying financial statements of the governmental activities of the Eden Fellowship Volunteer Fire Department (a component unit of the LaSalle Parish Police Jury, Louisiana), as of and for the year ended December 31, 2021, which collectively comprise the Eden Fellowship 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.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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 omitted the required supplementary information that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required 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 Eden Fellowship 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 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

June 6, 2022

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Net Position
December 31, 2021

ASSETS	GOVERNMENTAL ACTIVITIES
Cash	\$ 92,698
Investments (Certificate of Deposits)	56,167
Taxes Receivable	68,171
Capital Assets, Net of Accumulated Depreciation	188,748
TOTAL ASSETS	<u>405,784</u>
LIABILITIES	
Accounts Payable	<u>239</u>
TOTAL LIABILITIES	<u>239</u>
NET POSITION	
Net Investment in Capital Assets	188,748
Unrestricted	<u>216,797</u>
TOTAL NET POSITION	<u>\$ 405,545</u>

See independent accountant's compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Activities
Year Ended December 31, 2021

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>CHARGES FOR SERVICES</u>	<u>CAPITAL GRANTS</u>	<u>OPERATING GRANTS & OTHER CONTRIBUTIONS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Governmental Activities					
General Government	\$ (105,036)	\$ -0-	\$ -0-	\$ -0-	\$ (105,036)
Interest	-0-	-0-	-0-	-0-	-0-
Total Governmental Activities	\$ (105,036)	\$ -0-	\$ -0-	\$ -0-	(105,036)
GENERAL REVENUES					
					72,270
					7,085
					218
					79,573
					(25,463)
					431,008
					\$ 405,545

See independent accountant's compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Balance Sheet
December 31, 2021

ASSETS

Cash	\$	92,698
Investments (Certificate of Deposits)		56,167
Taxes Receivable		68,171
TOTAL ASSETS		<u>217,036</u>

LIABILITIES & FUND BALANCE

Accounts Payable		239
Fund Balance, Unassigned		216,797
TOTAL LIABILITIES & FUND BALANCE	\$	<u>217,036</u>

See independent accountant's compilation report.

**EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
 Reconciliation of the Balance Sheet – Governmental Funds
 to the Statement of Net Position
 Year Ended December 31, 2021**

Total fund balance – governmental funds	\$	216,797
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.		188,748
Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Total net position of governmental activities	\$	$\begin{array}{r} -0- \\ \hline 405,545 \end{array}$

See independent accountant’s compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Revenues, Expenditures, & Changes in Fund Balance
For the Year Ended December 31, 2021

REVENUES	
Ad Valorem Tax	\$ 72,270
Fire Rebate	7,085
Interest	218
TOTAL REVENUES	79,573
 EXPENDITURES	
Insurance	11,765
Supplies/Maintenance	16,952
Office Expense	2,921
Professional Fees	960
Truck Expense	10,732
Utilities	2,305
Telephone	2,632
Training	360
Fees & Dues	3,377
Miscellaneous	1,292
TOTAL EXPENDITURES	53,296
 NET CHANGE IN FUND BALANCE	 26,277
 FUND BALANCE - BEGINNING	 190,520
FUND BALANCE - ENDING	\$ 216,797

See independent accountant's compilation report.

EDEN FELLOWSHIP 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, 2021

Net change in fund balance – total governmental funds \$ 26,277

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 assets 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	(51,740)	
		(51,740)

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal Paid	-0-	
Loan Proceeds	-0-	
		-0-

Change in net position of governmental activities \$ (25,463)

See independent accountant’s compilation report.

Supplementary Information

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Schedule of Compensation Benefits and Other Payments
to Agency Head or Chief Executive Officer
for the Year Ended December 31, 2021

Eden-Fellowship Volunteer Fire Department
 -Allen Jones - President

<u>Purpose</u>	<u>Amount</u>
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.