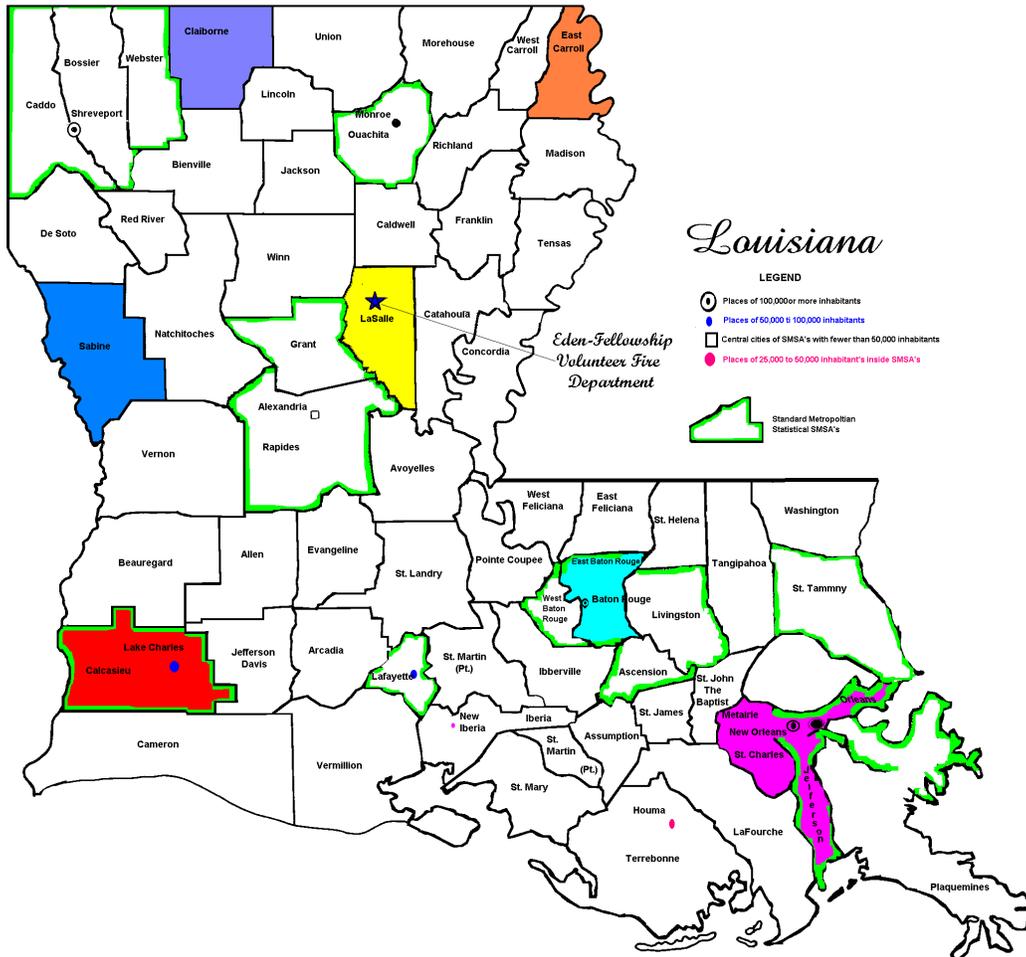


**EDEN-FELLOWSHIP
VOLUNTEER FIRE DEPARTMENT**

**Financial Statements
December 31, 2018**

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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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, 2018, which collectively comprise the Eden Fellowship Volunteer Fire Department's basic financial statements as listed in the table of contents, 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 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 25, 2019

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Net Position
December 31, 2018

ASSETS	GOVERNMENTAL ACTIVITIES
Cash	\$ 31,102
Investments (Certificate of Deposits)	54,912
Taxes Receivable	62,209
Capital Assets, Net of Accumulated Depreciation	297,559
TOTAL ASSETS	<u>445,782</u>
LIABILITIES	
Accounts Payable	<u>295</u>
TOTAL LIABILITIES	<u>295</u>
NET POSITION	
Net Investment in Capital Assets	297,559
Unrestricted	<u>147,928</u>
TOTAL NET POSITION	<u>\$ 445,487</u>

See independent accountant's compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Activities
Year Ended December 31, 2018

<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	\$ (89,001)	\$ -0-	\$ -0-	\$ -0-	\$ (89,001)
Interest	(2,124)	-0-	-0-	-0-	(2,124)
Total Governmental Activities	<u>\$ (91,125)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>(91,125)</u>
GENERAL REVENUES					
					62,585
					7,061
					179
					5,841
					<u>75,666</u>
					(15,459)
					460,946
					<u>\$ 445,487</u>

See independent accountant's compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Balance Sheet
December 31, 2018

ASSETS

Cash	\$	31,102
Investments (Certificate of Deposits)		54,912
Taxes Receivable		62,209
TOTAL ASSETS		<u>148,223</u>

LIABILITIES & FUND BALANCE

Accounts Payable		295
Fund Balance, Unassigned		147,928
TOTAL LIABILITIES & FUND BALANCE	\$	<u>148,223</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, 2018

Total fund balance – governmental funds \$ 147,928

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

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.

297,559

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 \$ 445,487⁻⁰⁻

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, 2018

REVENUES	
Ad Valorem Tax	\$ 62,585
Fire Rebate	7,061
Interest	179
Miscellaneous	5,841
TOTAL REVENUES	<u>75,666</u>
 EXPENDITURES	
Insurance	13,195
Supplies/Maintenance	1,355
Office Expense	1,205
Truck Expense	14,067
Utilities	3,894
Training	1,857
Miscellaneous	1,378
Capital Purchases	-0-
Debt Service	38,999
TOTAL EXPENDITURES	<u>75,950</u>
 EXCESS REVENUES OVER (UNDER) EXPENDITURES	 (284)
 OTHER FINANCING SOURCES	
Loan Proceeds	-0-
TOTAL OTHER FINANCING SOURCES	<u>-0-</u>
 NET CHANGE IN FUND BALANCE	 (284)
 FUND BALANCE - BEGINNING	 <u>148,212</u>
FUND BALANCE - ENDING	\$ <u>147,928</u>

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, 2018

Net change in fund balance – total governmental funds \$ (284)

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	(52,050)	
		(52,050)

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	36,875	
Loan Proceeds	-0-	
		36,875
Change in net position of governmental activities	\$	(15,459)

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, 2018

Eden-Fellowship Volunteer Fire Department
 -Clarence Bruce - 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.