EDEN-FELLOWSHIP
VOLUNTEER FIRE DEPARTMENT

Financial Statements
December 31, 2025

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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, 2025, 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
May 21, 2026

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Net Position
December 31, 2025

ASSETS		GOVERNMENTAL ACTIVITIES
Cash	$	70,882
Investments (Certificate of Deposits)		66,412
Taxes Receivable		78,250
Capital Assets, Net of Accumulated Depreciation		125,816
TOTAL ASSETS		341,360
LIABILITIES		
Accounts Payable		1,421
TOTAL LIABILITIES		1,421
NET POSITION		
Net Investment in Capital Assets		125,816
Unrestricted		214,123
TOTAL NET POSITION	$	339,939

See independent accountant's compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Activities
Year Ended December 31, 2025

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	CAPITAL GRANTS	OPERATING GRANTS & OTHER CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental Activities					
General Government	$ (89,702)	$ -0-	$ -0-	$ -0-	$ (89,702)
Total Governmental Activities	$ (89,702)	$ -0-	$ -0-	$ -0-	(89,702)
GENERAL REVENUES					
Ad Valorem Taxes					71,286
Fire Rebate					11,955
Interest Income					2,856
TOTAL GENERAL REVENUES					86,097
CHANGE IN NET POSITION					(3,605)
NET POSITION – BEGINNING					343,544
NET POSITION – ENDING					$ 339,939

See independent accountant's compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Balance Sheet
December 31, 2025

ASSETS		
Cash	$	70,882
Investments (Certificate of Deposits)		66,412
Taxes Receivable		78,250
TOTAL ASSETS		215,544
LIABILITIES & FUND BALANCE		
Accounts Payable		1,421
Fund Balance, Unassigned		214,123
TOTAL LIABILITIES & FUND BALANCE	$	215,544

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, 2025

Total fund balance – governmental funds	$	214,123
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.		125,816
Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.		-0-
Total net position of governmental activities	$	339,939

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, 2025

REVENUES		
Ad Valorem Tax	$	71,286
Fire Rebate		11,955
Interest		2,856
TOTAL REVENUES		86,097
EXPENDITURES		
Insurance		23,406
Supplies/Maintenance		1,708
Office Expense		2,342
Truck Expense		9,957
Utilities		4,513
Telephone		3,690
Training & Meals		8,405
Capital Outlay		19,629
Miscellaneous		4,238
TOTAL EXPENDITURES		77,888
NET CHANGE IN FUND BALANCE		8,209
FUND BALANCE - BEGINNING		205,914
FUND BALANCE - ENDING	$	214,123

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, 2025

Net change in fund balance – total governmental funds		$	8,209
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	19,629		
Depreciation	(31,443)		
			(11,814)
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		$	(3,605)

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, 2025

Eden-Fellowship Volunteer Fire Department
-Allen Jones - 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.