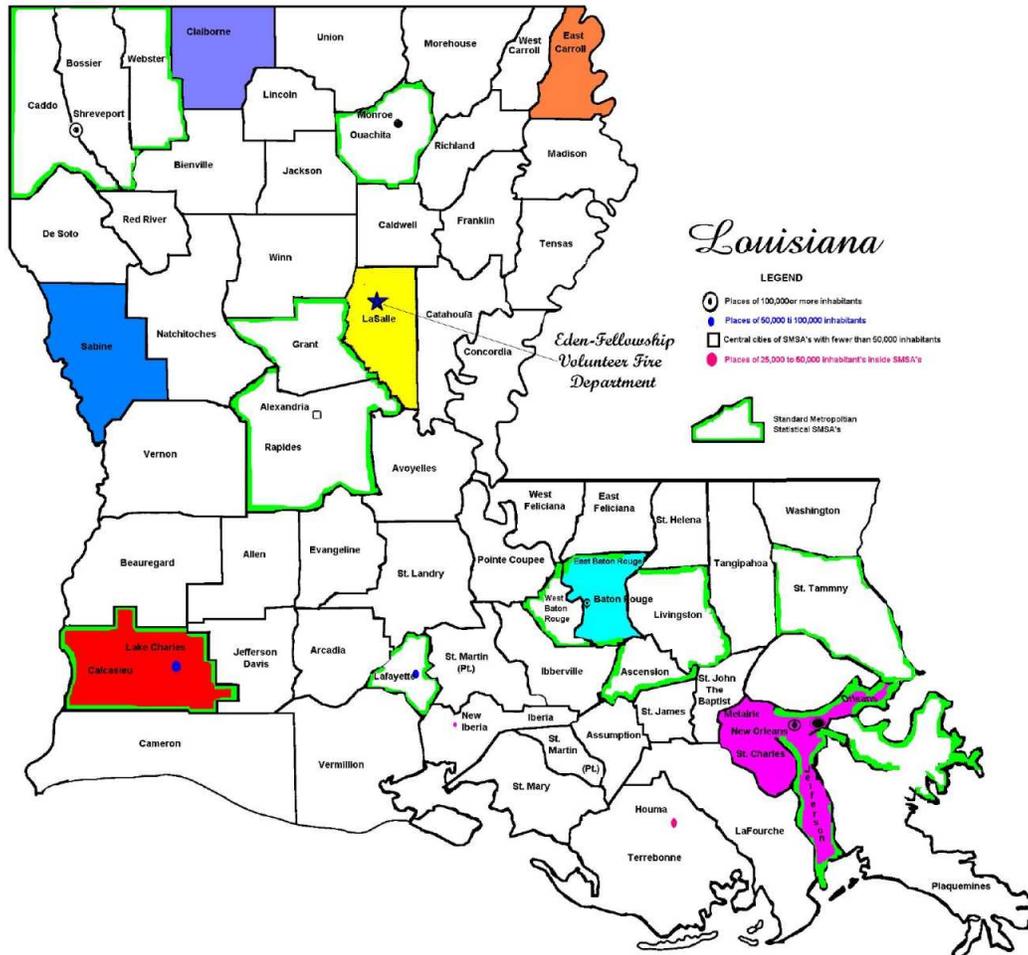


**EDEN-FELLOWSHIP
VOLUNTEER FIRE DEPARTMENT**

**Financial Statements
December 31, 2017**

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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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, 2017, 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
May 31, 2018

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Net Position
December 31, 2017

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash	\$ 43,382
Investments (Certificate of Deposits)	54,792
Taxes Receivable	50,352
Capital Assets, Net of Accumulated Depreciation	349,609
TOTAL ASSETS	498,135
 LIABILITIES	
Accounts Payable	314
Lease Payable - Current	8,450
Lease Payable - Noncurrent	28,425
TOTAL LIABILITIES	37,189
 NET POSITION	
Net Investment in Capital Assets	312,734
Unrestricted	148,212
TOTAL NET POSITION	\$ 460,946

See independent accountant's compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Activities
Year Ended December 31, 2017

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	CAPITAL GRANTS	OPERATING GRANTS & OTHER CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental Activities					
General Government	\$ (93,397)	\$ -0-	\$ -0-	\$ -0-	\$ (93,397)
Interest	(2,779)	-0-	-0-	-0-	(2,779)
Total Governmental Activities	\$ (96,176)	\$ -0-	\$ -0-	\$ -0-	(96,176)
GENERAL REVENUES					
					72,625
					7,720
					297
					500
					TOTAL GENERAL REVENUES 81,142
					CHANGE IN NET POSITION (15,034)
					NET POSITION – BEGINNING 475,980
					NET POSITION – ENDING \$ 460,946

See independent accountant's compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Balance Sheet
December 31, 2017

ASSETS		
Cash	\$	43,382
Investments (Certificate of Deposits)		54,792
Taxes Receivable		50,352
TOTAL ASSETS		<u>148,526</u>
 LIABILITIES & FUND BALANCE		
Accounts Payable		314
Fund Balance, Unassigned		148,212
TOTAL LIABILITIES & FUND BALANCE	\$	<u>148,526</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, 2017

Total fund balance – governmental funds	\$ 148,212
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.	349,609
Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(36,875)
Total net position of governmental activities	\$ <u>460,946</u>

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, 2017

REVENUES	
Ad Valorem Tax	\$ 72,625
Fire Rebate	7,720
Interest	297
Miscellaneous	500
TOTAL REVENUES	<u>81,142</u>
 EXPENDITURES	
Insurance	12,874
Supplies/Maintenance	811
Office Expense	6,997
Truck Expense	3,439
Utilities	4,130
Training	1,466
Miscellaneous	925
Capital Purchases	36,000
Debt Service	51,488
TOTAL EXPENDITURES	<u>118,130</u>
 EXCESS REVENUES OVER (UNDER) EXPENDITURES	 (36,988)
 OTHER FINANCING SOURCES	
Loan Proceeds	<u>-0-</u>
TOTAL OTHER FINANCING SOURCES	<u>-0-</u>
 NET CHANGE IN FUND BALANCE	 (36,988)
 FUND BALANCE - BEGINNING	 <u>185,200</u>
FUND BALANCE - ENDING	<u>\$ 148,212</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, 2017

Net change in fund balance – total governmental funds \$ (36,988)

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	36,000	
Depreciation	<u>(62,755)</u>	(26,755)

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	48,709	
Loan Proceeds	<u>-0-</u>	48,709
Change in net position of governmental activities	\$	<u><u>(15,034)</u></u>

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, 2017

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.