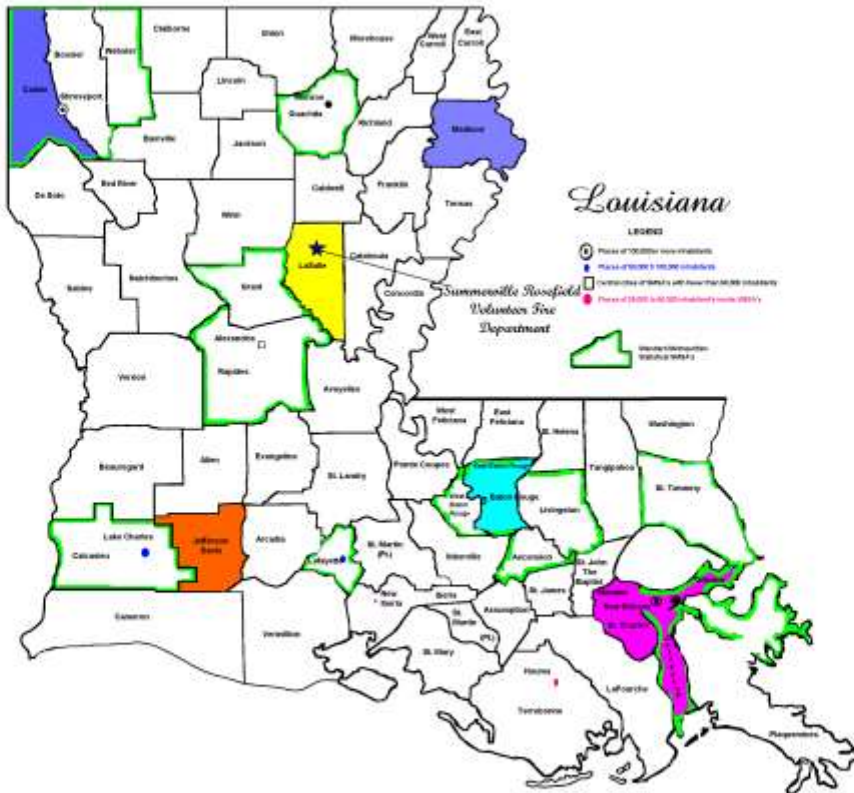


**SUMMERVILLE-ROSEFIELD
VOLUNTEER FIRE DEPARTMENT**

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

December 31, 2024

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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MEMBERS

American Institute of
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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, 2024, 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 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
April 25, 2025

**Summerville-Rosefield
Volunteer Fire Department
Statement of Net Position
December 31, 2024**

ASSETS		
Current Assets		
Cash	\$	64,353
Ad Valorem Tax Receivable		<u>128,011</u>
Total Current Assets		<u>192,364</u>
Non-Current Assets		
Capital Assets, Net		<u>376,346</u>
Total Non-Current Assets		<u>376,346</u>
TOTAL ASSETS		<u><u>568,710</u></u>
LIABILITIES		
Current Liabilities		
Accounts Payable		1,468
Accrued Interest		2,219
Notes Payable – Current Portion		<u>27,350</u>
Total Current Liabilities		<u>31,037</u>
Non-Current Liabilities		
Notes Payable		<u>90,493</u>
Total Non-Current Liabilities		<u>90,493</u>
TOTAL LIABILITIES		<u>121,530</u>
NET POSITION		
Net Investment in Capital Assets		258,503
Unrestricted		<u>188,677</u>
TOTAL NET POSITION	\$	<u><u>447,180</u></u>

See independent accountant's compilation report.

**Summerville-Rosefield
Volunteer Fire Department
Statement of Activities
Year Ended December 31, 2024**

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS & OTHER CONTRIBUTIONS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
GOVERNMENTAL ACTIVITIES				
General Government	\$ (152,500)	\$ -0-	\$ -0-	\$ (152,500)
Interest on Long Term Debt	(2,219)	-0-	-0-	(2,219)
TOTAL GOVERNMENTAL ACTIVITIES	\$ <u>(154,719)</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	<u>(154,719)</u>
GENERAL REVENUES				
				127,875
Ad Valorem Taxes				11,601
2% Fire Insurance Tax				92
Interest Income				2,625
Miscellaneous				<u>142,193</u>
TOTAL GENERAL REVENUES				<u>142,193</u>
CHANGE IN NET POSITION				(12,526)
NET POSITION – BEGINNING				<u>459,706</u>
NET POSITION – ENDING				\$ <u><u>447,180</u></u>

See independent accountant's compilation report.

**Summerville-Rosefield
Volunteer Fire Department
Balance Sheet
December 31, 2024**

ASSETS

Cash	\$	64,353
Taxes Receivable		<u>128,011</u>
TOTAL ASSETS		<u><u>192,364</u></u>

LIABILITIES & FUND BALANCE

Accounts Payable		1,468
Unassigned Fund Balance		<u>190,896</u>
TOTAL LIABILITIES & FUND BALANCE	\$	<u><u>192,364</u></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, 2024**

Total Fund Balance – Governmental Funds	\$	190,896
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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.		376,346
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Long-term liabilities are not due and payable in the
current period and therefore are not reported in the
governmental funds. (Principal & Accrued Interest)

Principal Owed	(117,843)	
Accrued Interest	(2,219)	
		(120,062)
Total Net Position of Governmental Activities	\$	447,180

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, 2024**

REVENUES	
Ad Valorem Tax	\$ 127,875
2% Fire Insurance Tax	11,601
Interest Income	92
Miscellaneous	2,625
TOTAL REVENUES	<u>142,193</u>
EXPENDITURES	
Insurance	22,260
Auto Expense	18,908
Repairs & Maintenance	17,147
Office Expense	17,999
Capital Outlay	28,698
Utilities	10,092
Training	2,366
Debt Service	30,643
Miscellaneous	1
TOTAL EXPENDITURES	<u>148,114</u>
NET CHANGE IN FUND BALANCE	(5,921)
FUND BALANCE - BEGINNING	<u>196,817</u>
FUND BALANCE - ENDING	<u><u>\$ 190,896</u></u>

See independent accountant's compilation report.

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, 2024**

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.