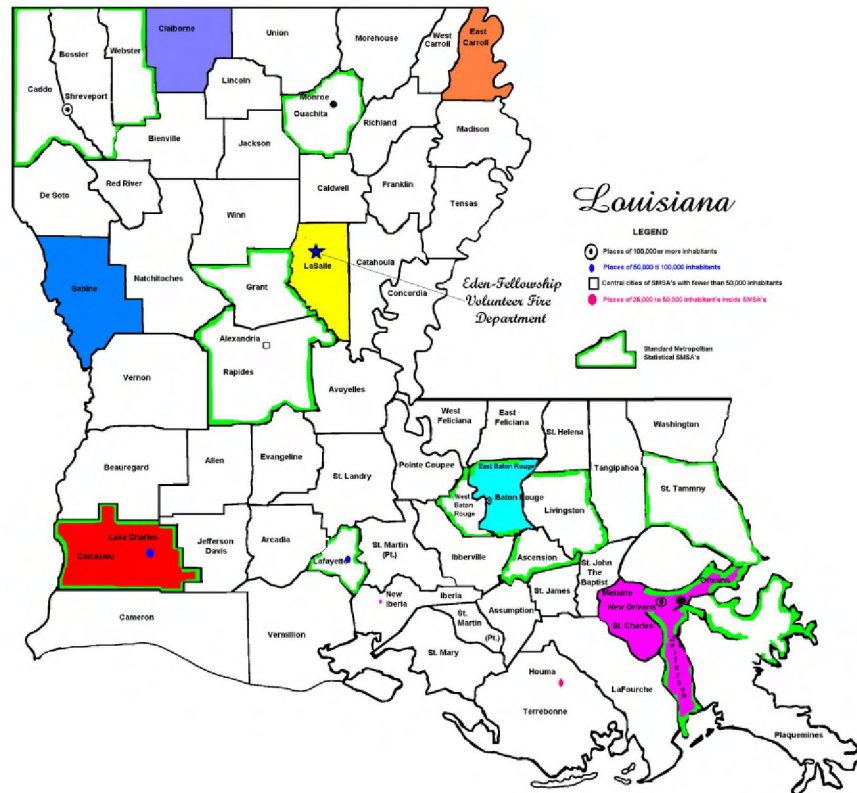


**EDEN-FELLOWSHIP  
VOLUNTEER FIRE DEPARTMENT**

**Financial Statements  
December 31, 2022**

# 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  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

Association of  
Certified Fraud Examiners

## **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, 2022, 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 8, 2023

**EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT**  
**Statement of Net Position**  
**December 31, 2022**

<b>ASSETS</b>	<b>GOVERNMENTAL ACTIVITIES</b>
Cash	\$ 44,896
Investments (Certificate of Deposits)	56,301
Taxes Receivable	69,343
Capital Assets, Net of Accumulated Depreciation	188,493
<b>TOTAL ASSETS</b>	<u>359,033</u>
<b>LIABILITIES</b>	
Accounts Payable	<u>1,059</u>
<b>TOTAL LIABILITIES</b>	<u>1,059</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	188,493
Unrestricted	<u>169,481</u>
<b>TOTAL NET POSITION</b>	<u>\$ 357,974</u>

See independent accountant's compilation report.

**EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT**  
**Statement of Activities**  
**Year Ended December 31, 2022**

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>CHARGES FOR SERVICES</u>	<u>CAPITAL GRANTS</u>	<u>OPERATING GRANTS &amp; OTHER CONTRIBUTIONS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Governmental Activities					
General Government	\$ (133,794)	\$ -0-	\$ -0-	\$ -0-	\$ (133,794)
Interest	-0-	-0-	-0-	-0-	-0-
Total Governmental Activities	\$ (133,794)	\$ -0-	\$ -0-	\$ -0-	(133,794)
				<b>GENERAL REVENUES</b>	
				Ad Valorem Taxes	73,034
				Fire Rebate	12,943
				Interest Earnings	246
				<b>TOTAL GENERAL REVENUES</b>	86,223
				<b>CHANGE IN NET POSITION</b>	(47,571)
				<b>NET POSITION – BEGINNING</b>	405,545
				<b>NET POSITION – ENDING</b>	\$ 357,974

See independent accountant's compilation report.

**EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT**  
**Balance Sheet**  
**December 31, 2022**

<b>ASSETS</b>		
Cash	\$	44,896
Investments (Certificate of Deposits)		56,301
Taxes Receivable		69,343
<b>TOTAL ASSETS</b>		<u>170,540</u>
 <b>LIABILITIES &amp; FUND BALANCE</b>		
Accounts Payable		1,059
Fund Balance, Unassigned		169,481
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$	<u>170,540</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, 2022**

Total fund balance – governmental funds	\$	169,481
<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.		188,493
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	\$	<div style="text-align: right; margin-right: 10px;">-0-</div> <u>357,974</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, 2022**

<b>REVENUES</b>	
Ad Valorem Tax	\$ 73,034
Fire Rebate	12,943
Interest	246
<b>TOTAL REVENUES</b>	86,223
 <b>EXPENDITURES</b>	
Insurance	16,404
Supplies/Maintenance	41,253
Office Expense	1,498
Professional Fees	1,050
Truck Expense	7,799
Utilities	4,094
Telephone	2,865
Training & Meals	2,082
Fees & Dues	1,548
Miscellaneous	1,302
Contract labor	7,500
Capital Purchases	46,144
<b>TOTAL EXPENDITURES</b>	133,539
 <b>NET CHANGE IN FUND BALANCE</b>	 (47,316)
 <b>FUND BALANCE - BEGINNING</b>	 216,797
<b>FUND BALANCE - ENDING</b>	\$ 169,481

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, 2022**

Net change in fund balance – total governmental funds \$ (47,316)

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	47,964	
Depreciation	<u>(48,219)</u>	(255)

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	<u>-0-</u>	-0-
Change in net position of governmental activities	\$	<u><u>(47,571)</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, 2022**

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.