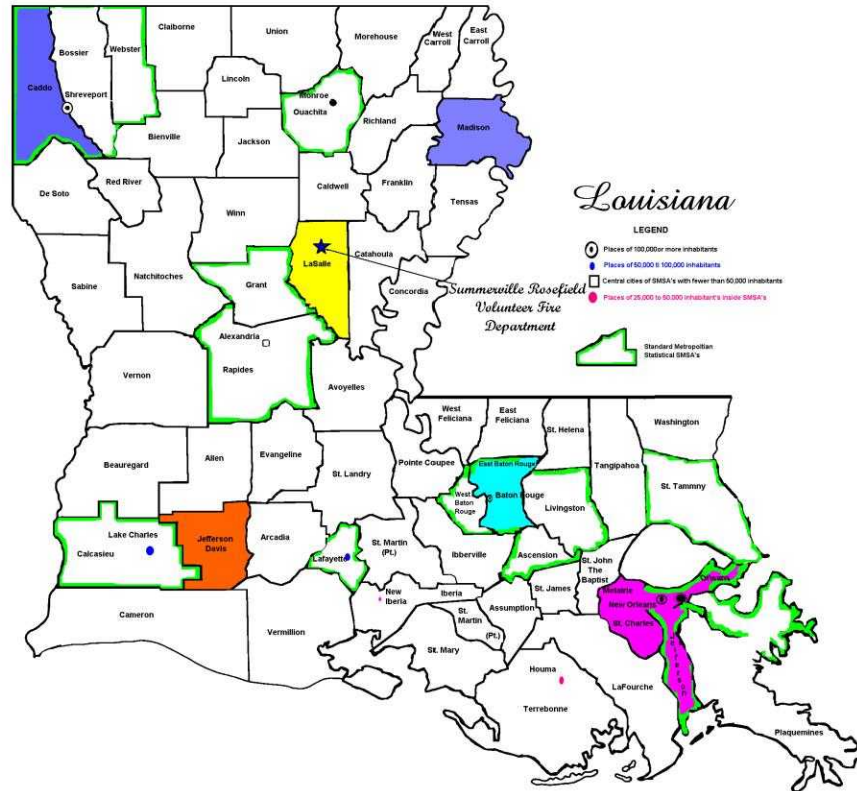


**SUMMERVILLE-ROSEFIELD  
VOLUNTEER FIRE DEPARTMENT**

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

**December 31, 2021**

# 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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## **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**

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, 2021, 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 on page 9 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 14, 2022

**Summerville-Rosefield  
Volunteer Fire Department  
Statement of Net Position  
December 31, 2021**

<b>ASSETS</b>	
<b>Current Assets</b>	
Cash	\$ 57,711
Ad Valorem Tax Receivable	124,610
<b>Total Current Assets</b>	<u>182,321</u>
<b>Non-Current Assets</b>	
Capital Assets, Net	331,591
<b>Total Non-Current Assets</b>	<u>331,591</u>
<b>TOTAL ASSETS</b>	<u><u>513,912</u></u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable	1,066
Accrued Interest	-0-
Notes Payable – Current Portion	-0-
<b>Total Current Liabilities</b>	<u>1,066</u>
<b>Non-Current Liabilities</b>	
Notes Payable	-0-
<b>Total Non-Current Liabilities</b>	<u>-0-</u>
<b>TOTAL LIABILITIES</b>	<u>1,066</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	331,591
Unrestricted	181,255
<b>TOTAL NET POSITION</b>	<u><u>\$ 512,846</u></u>

See independent accountant's compilation report.

**Summerville-Rosefield  
Volunteer Fire Department  
Statement of Activities  
Year Ended December 31, 2021**

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & OTHER CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
<b>GOVERNMENTAL ACTIVITIES</b>				
General Government	\$ (159,292)	\$ -0-	\$ 6,500	\$ (152,792)
Interest on Long Term Debt	(913)	-0-	-0-	(913)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ (160,205)</b>	<b>\$ -0-</b>	<b>\$ 6,500</b>	<b>(153,705)</b>
<b>GENERAL REVENUES</b>				
				128,604
Ad Valorem Taxes				7,129
2% Fire Insurance Tax				94
Interest Income				39,752
Miscellaneous				175,579
<b>TOTAL GENERAL REVENUES</b>				<b>175,579</b>
<b>CHANGE IN NET POSITION</b>				21,874
<b>NET POSITION – BEGINNING</b>				490,972
<b>NET POSITION – ENDING</b>				\$ 512,846

See independent accountant's compilation report.

**Summerville-Rosefield  
Volunteer Fire Department  
Balance Sheet  
December 31, 2021**

<b>ASSETS</b>	
Cash	\$ 57,711
Taxes Receivable	124,610
<b>TOTAL ASSETS</b>	<u>182,321</u>
 <b>LIABILITIES &amp; FUND BALANCE</b>	
Accounts Payable	1,066
Unassigned Fund Balance	181,255
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u>\$ 182,321</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, 2021**

Total Fund Balance – Governmental Funds	\$	181,255
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.</p>		
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. (Principal & Accrued Interest)		331,591
Principal Owed	-0-	
Accrued Interest	-0-	
		-0-
Total Net Position of Governmental Activities	\$	512,846

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, 2021**

<b>REVENUES</b>	
Ad Valorem Tax	\$ 128,604
2% Fire Insurance Tax	7,129
Interest Income	94
Grants	6,500
Miscellaneous	39,752
<b>TOTAL REVENUES</b>	<u>182,079</u>
 <b>EXPENDITURES</b>	
Capital Purchases	40,644
Insurance	18,521
Auto Expense	33,171
Repairs & Maintenance	28,125
Office Expense	17,820
Utilities	11,017
Training	7,272
Debt Service	18,998
Miscelloneous	1,451
<b>TOTAL EXPENDITURES</b>	<u>177,019</u>
 <b>NET CHANGE IN FUND BALANCE</b>	 5,060
 <b>FUND BALANCE - BEGINNING</b>	 <u>176,195</u>
<b>FUND BALANCE - ENDING</b>	<b>\$ <u>181,255</u></b>

See independent accountant's compilation report.



**Summerville-Rosefield  
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, 2021**

Net change in fund balance – total governmental funds \$ 5,060

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 sets 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	40,644	
Depreciation Expense	<u>(42,760)</u>	(2,116)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Difference in Accrued Interest	846	
Principal Paid	<u>18,084</u>	18,930

Change in net position of governmental activities		\$ <u><u>21,874</u></u>
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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, 2021**

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.