

**EDEN-FELLOWSHIP
VOLUNTEER FIRE DEPARTMENT**

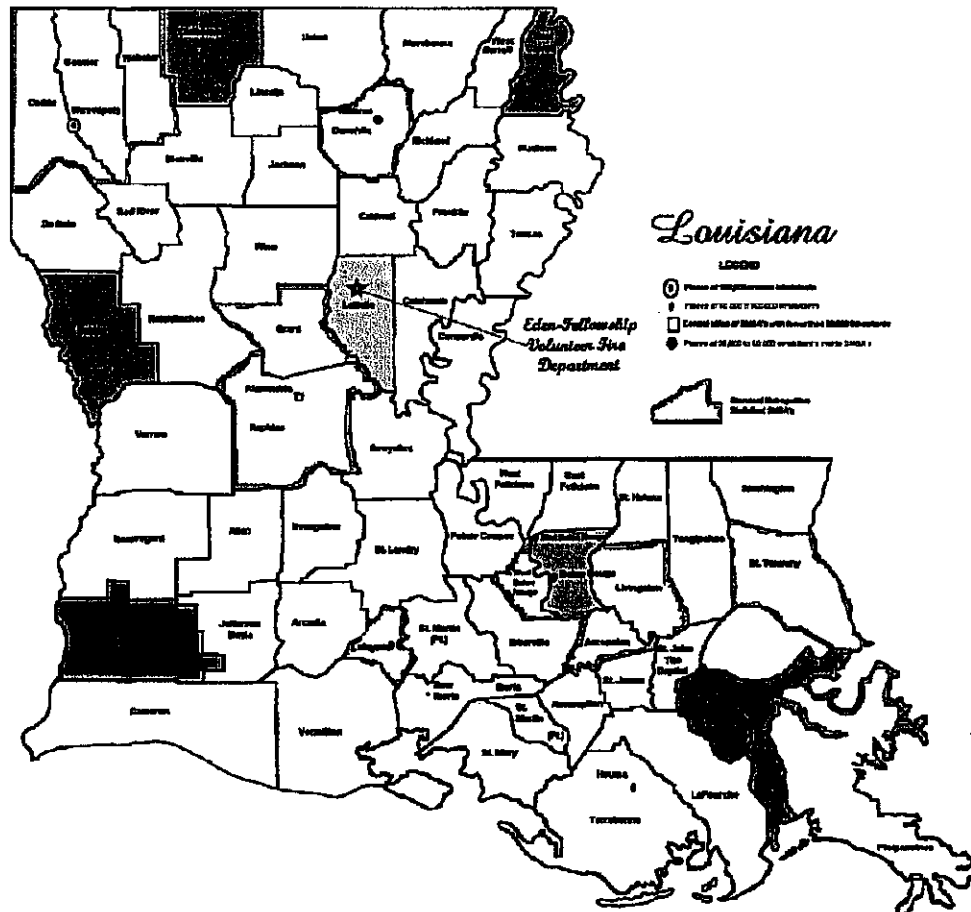
**Component Unit of the
LaSalle Parish Police Jury, Louisiana**

**Financial Statements
December 31, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-28-06

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.

JOHN R. VERCHER PC
Certified Public Accountant

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Eden Fellowship Volunteer Fire Department
PO Box 102
Jena, La. 71342

I have compiled the accompanying financial statements of the governmental activities of Eden Fellowship Volunteer Fire Department (a component unit of the LaSalle Parish Police Jury, Louisiana) as of and for the year ended December 31, 2005 in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of Eden Fellowship Volunteer Fire Department. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The Department has elected to omit substantially all of the disclosures ordinarily included in financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the individual's financial condition. Accordingly, these financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to Eden-Fellowship Volunteer Fire Department.

John R. Vercher
May 9, 2006

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Net Assets
December 31, 2005

ASSETS	GOVERNMENTAL ACTIVITIES
Cash	\$ 48,247
Investments (Certificate of Deposit)	27,225
Taxes Receivable	45,819
Capital Assets, Net of Accumulated Depreciation	<u>106,047</u>
TOTAL ASSETS	<u>227,338</u>
LIABILITIES	
Accounts Payable	<u>414</u>
TOTAL LIABILITIES	<u>414</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	106,047
Unrestricted	<u>120,877</u>
TOTAL NET ASSETS	\$ <u>226,924</u>

See attached compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Activities
Year Ended December 31, 2005

<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	\$ (37,138)	\$ -0-	\$ -0-	\$ (37,138)
		General Revenues:		
				46,574
				6,517
				1,287
				1,350
				55,728
				18,590
				208,334
				226,924

See attached compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Balance Sheet
December 31, 2005

ASSETS	
Cash	\$ 48,247
Investments (Certificate of Deposits)	27,225
Taxes Receivable	<u>45,819</u>
TOTAL ASSETS	<u>121,291</u>
 LIABILITIES & FUND BALANCE	
Accounts Payable	414
Fund Balance	<u>120,877</u>
TOTAL LIABILITIES & FUND BALANCE	\$ <u>121,291</u>

See attached compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Net Assets
Year Ended December 31, 2005

Total fund balance – governmental funds	\$	120,877
 Amounts reported for governmental activities in the statement of net assets 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.		<u>106,047</u>
Total net assets of governmental activities	\$	<u>226,924</u>

See attached compilation report.

EDEN FELLOWSHIP VOLUNTEER FIRE DEPARTMENT
Statement of Revenues, Expenditures, & Changes in Fund Balance
For the Year Ended December 31, 2005

REVENUES	
Ad Valorem Tax	\$ 46,574
Fire Rebate	6,517
Interest	1,287
Miscellaneous	1,350
TOTAL REVENUES	<u>55,728</u>
EXPENDITURES	
Insurance	7,368
Supplies	5,490
Auto Expense	1,985
Utilities	4,356
Repair & Maintenance	1,885
Miscellaneous	2,928
Professional Fees	625
Dues & Contributions	436
TOTAL EXPENDITURES	<u>25,073</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	30,655
FUND BALANCE BEGINNING	<u>90,222</u>
FUND BALANCE ENDING	<u>\$ 120,877</u>

See attached 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, 2005

Net change in fund balance – total governmental funds	\$ 30,655
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	-0-
Depreciation	<u>(12,065)</u>
Change in net assets of governmental activities	\$ <u>18,590</u>

See attached compilation report.