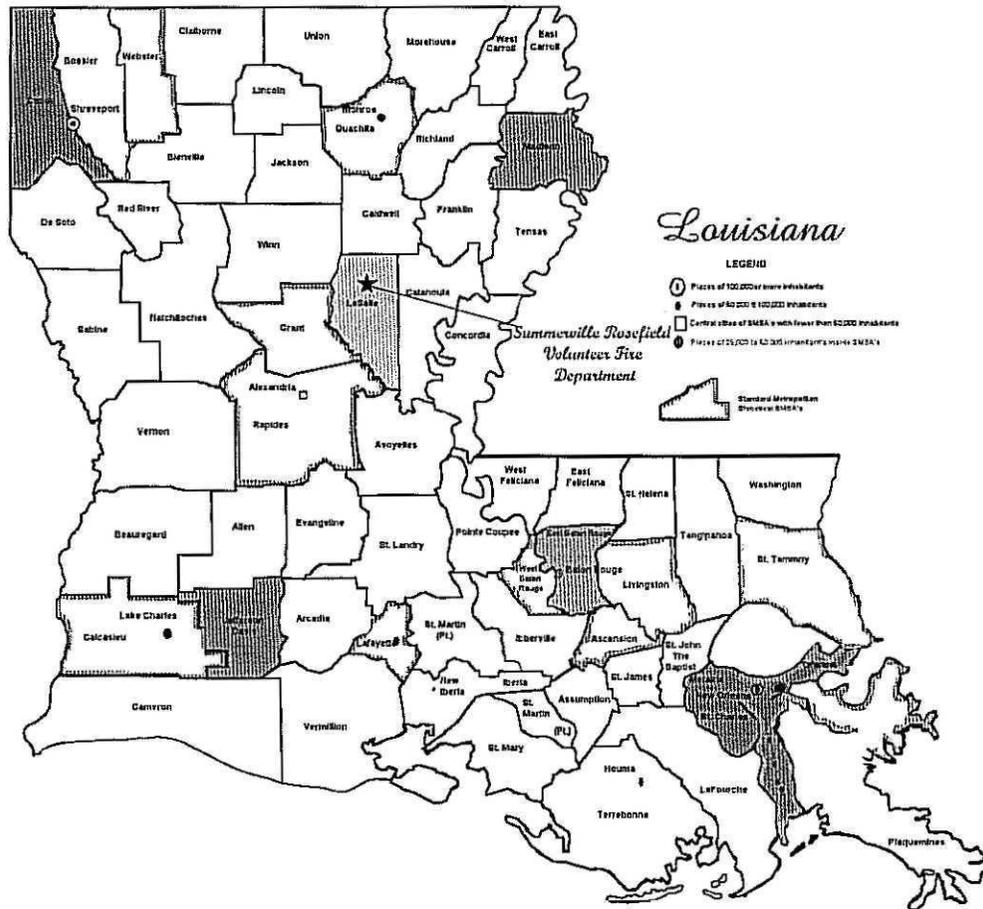


**SUMMERVILLE-ROSEFIELD  
VOLUNTEER FIRE DEPARTMENT**

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

**December 31, 2012**

# 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

### INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
Summerville-Rosefield Volunteer Fire Department  
PO Box 1482  
Jena, LA 71342

We have compiled 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, 2012. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Summerville-Rosefield Volunteer Fire Department is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Summerville-Rosefield Volunteer Fire Department in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management 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 department's financial condition. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*The Vercher Group*

Jena, Louisiana  
May 2, 2013

**Summerville-Rosefield  
Volunteer Fire Department  
Statement of Net Position  
December 31, 2012**

<b>ASSETS</b>	
<b>Current Assets</b>	
Cash	\$ 19,320
Ad Valorem Tax Receivable	<u>137,921</u>
<b>Total Current Assets</b>	<u>157,241</u>
<b>Non-Current Assets</b>	
Capital Assets, Net	<u>558,176</u>
<b>Total Non-Current Assets</b>	<u>558,176</u>
<b>TOTAL ASSETS</b>	<u>715,417</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable	355
Accrued Interest	11,478
Capital Lease Payable – Current Portion	<u>31,180</u>
<b>Total Current Liabilities</b>	<u>43,013</u>
<b>Non-Current Liabilities</b>	
Capital Lease Payable	<u>260,096</u>
<b>Total Non-Current Liabilities</b>	<u>260,096</u>
<b>TOTAL LIABILITIES</b>	<u>303,109</u>
<b>NET POSITION</b>	
Invested in Capital Assets, Net of Related Debt	266,900
Unrestricted	<u>145,408</u>
<b>TOTAL NET POSITION</b>	<u>\$ 412,308</u>

See attached compilation report.

**Summerville-Rosefield  
Volunteer Fire Department  
Statement of Activities  
Year Ended December 31, 2012**

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & OTHER CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
<b>GOVERNMENTAL ACTIVITIES</b>				
General Government	\$ (125,615)	\$ -0-	\$ -0-	\$ (125,615)
Interest on Long Term Debt	(15,083)	-0-	-0-	(15,083)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ (140,698)</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>(140,698)</b>
<b>GENERAL REVENUES</b>				
				150,004
Ad Valorem Taxes				6,349
2% Fire Insurance Tax				6,324
Miscellaneous				6,324
<b>TOTAL GENERAL REVENUES</b>				<b>162,677</b>
<b>CHANGE IN NET POSITION</b>				
				21,979
<b>NET POSITION – BEGINNING</b>				
				390,329
<b>NET POSITION – ENDING</b>			<b>\$</b>	<b>412,308</b>

See attached compilation report.

**Summerville-Rosefield  
Volunteer Fire Department  
Balance Sheet  
December 31, 2012**

<b>ASSETS</b>	
Cash	\$ 19,320
Taxes Receivable	137,921
<b>TOTAL ASSETS</b>	<u>157,241</u>
 <b>LIABILITIES &amp; FUND BALANCE</b>	
Accounts Payable	355
Unassigned Fund Balance	156,886
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u>\$ 157,241</u>

See attached compilation report.

**Summerville-Rosefield  
Volunteer Fire Department  
Reconciliation of the Balance Sheet – Governmental Funds  
to the Statement of Net Position  
Year Ended December 31, 2012**

Total fund balance – governmental funds	\$	156,886
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.		558,176
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		(291,276)
Accrued Interest		(11,478)
		412,308
Total net position of governmental activities	\$	412,308

See attached compilation report.

**Summerville-Rosefield  
Volunteer Fire Department  
Statement of Revenues, Expenditures, & Changes in Fund Balance  
For the Year Ended December 31, 2012**

<b>REVENUES</b>	
Ad Valorem Tax	\$ 150,004
2% Fire Insurance Tax	6,349
Miscellaneous	6,324
<b>TOTAL REVENUES</b>	<u>162,677</u>
 <b>EXPENDITURES</b>	
Capital Purchases	46,820
Insurance	18,903
Auto Expense	13,490
Repairs & Maintenance	9,647
Office Expense	7,681
Utilities	4,334
Training	2,342
Debt Service	46,458
Miscellaneous	1
<b>TOTAL EXPENDITURES</b>	<u>149,676</u>
 <b>NET CHANGE IN FUND BALANCE</b>	 13,001
 <b>FUND BALANCE - BEGINNING</b>	 <u>143,885</u>
<b>FUND BALANCE - ENDING</b>	<b>\$ <u>156,886</u></b>

See attached compilation report.

