

**VERMILION PARISH VOLUNTEER FIRE DISTRICT NUMBER 13,**  
**OF THE PARISH OF VERMILION, STATE OF LOUISIANA**  
**A COMPONENT UNIT OF THE VERMILION PARISH POLICE JURY**

**DECEMBER 31, 2024**

**VERMILION PARISH VOLUNTEER FIRE DISTRICT NUMBER 13,  
OF THE PARISH OF VERMILION, STATE OF LOUISIANA  
A COMPONENT UNIT OF THE VERMILION PARISH POLICE JURY**

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December 31, 2024**

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ACCOUNTANTS' COMPILATION REPORT

Michael P. Broussard, CPA  
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Board of Commissioners  
Vermilion Parish Volunteer Fire District  
Number 13, of the Parish of Vermilion,  
State of Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Vermilion Parish Volunteer Fire District, Number 13, of the Parish of Vermilion, State of Louisiana, a component unit of the Vermilion Parish Police Jury (the District) as of and for the year ended December 31, 2024, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, 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 elected to omit substantially all 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 conclusion about the District'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.

Management has omitted the management's discussion and analysis information 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 for placing the basic financial statements in appropriate operational, economic, or historical context.

The supplemental information contained on page 8 is presented for purpose of additional analysis and is not a required part of the basic financial statements. Such information is the representation of management. The supplemental information was subject to our compilation engagement. We have not audited or reviewed the supplemental information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with regards to Vermilion Parish Fire District Number 7.

*Langlinais Broussard & Kohlenberg*

LANGLINAIIS BROUSSARD & KOHLENBERG  
(A Corporation of Certified Public Accountants)

Abbeville, Louisiana  
June 3, 2025

**VERMILION PARISH VOLUNTEER FIRE DISTRICT NUMBER 13,  
OF THE PARISH OF VERMILION, STATE OF LOUISIANA  
A COMPONENT UNIT OF THE VERMILION PARISH POLICE JURY**

**DISTRICT-WIDE STATEMENT OF NET POSITION**

**December 31, 2024**

**ASSETS**

**CURRENT ASSETS**

Cash and Interest-bearing Deposits			
Vermilion Bank - Insurance Rebate		\$	38,279
Capital Assets, Net			
Equipment	93,980		
Accumulated Depreciation	(11,975)		82,005
<b>TOTAL ASSETS</b>		<b>\$</b>	<b><u>120,284</u></b>

**LIABILITIES**

**CURRENT LIABILITIES**

		\$	-
<b>TOTAL LIABILITIES</b>			<b><u>-</u></b>

**NET POSITION**

Net investment in capital assets			82,005
Unrestricted			38,279
<b>TOTAL NET POSITION</b>			<b><u>120,284</u></b>
<b>TOTAL LIABILITIES AND NET POSITION</b>		<b>\$</b>	<b><u>120,284</u></b>

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**RECONCILIATION OF THE BALANCE SHEET -** **FOR THE YEAR ENDED**  
**GOVERNMENTAL FUND (GENERAL FUND) TO THE STATEMENT OF NET POSITION** **DECEMBER 31, 2024**

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Total Fund Balances For The Governmental Funds		<u>\$ 38,279</u>
<p>Amounts reported for Governmental Activities in the Statement of Net Position is different due to the following:</p> <p style="padding-left: 20px;">Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds (Note 5)</p> <p style="padding-left: 40px;">The Cost of Capital Assets</p>		
Equipment	93,980	93,980
Accumulated Depreciation	<u>                    </u>	<u>(11,975)</u>
Net Capital Assets		<u>82,005</u>
Total Net Position of Governmental Activities		<u><u>\$ 120,284</u></u>

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<b>DISTRICT WIDE - STATEMENTS OF ACTIVITIES</b>	<b>FOR THE YEAR ENDED DECEMBER 31, 2024</b>
<b>EXPENSES</b>	
Public Safety - Fire Protection	\$ 39,607
<b>GENERAL REVENUES</b>	
Property Taxes, levied for general purposes	16,456
Interest Income	11,939
Donations	3,500
Other Income	54,171
Total General Revenues	86,066
Changes in Net Position	46,459
Net Position, beginning	73,825
Net Position, ending	\$ 120,284

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**BALANCE SHEET  
GOVERNMENTAL FUND (GENERAL FUND)**

**DECEMBER 31, 2024**

	<u>GENERAL FUND</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 38,279
<b>TOTAL ASSETS</b>	<u>\$ 38,279</u>
<b>LIABILITIES</b>	
Accounts Payable	<u>-</u>
Payroll Liabilities	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>-</u>
<b>FUND BALANCE</b>	
Nonspendable	-
Unassigned	<u>38,279</u>
<b>TOTAL FUND BALANCE</b>	<u>38,279</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 38,279</u>

**VERMILION PARISH VOLUNTEER FIRE DISTRICT NUMBER 13,  
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<b>RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUND (GENERAL FUND) TO THE DISTRICT WIDE STATEMENT OF ACTIVITIES</b>	<b>FOR THE YEAR ENDED DECEMBER 31, 2024</b>
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Total Net Change in Fund Balances	
Statement of Revenues, Expenditures and Changes in Fund Balances	<u>\$ (35,546)</u>
Amounts Reported for Governmental Activities in the Statement of activities is different due to the following:	
Governmental Funds reported Capital Outlays as Expenditures whereas in the Statement of Activities, these costs are depreciated over their estimated useful lives	<u>93,980</u>
Depreciation Expense	<u>(11,975)</u>
Loss Recorded on Disposed Asset	<u>-</u>
	<u>82,005</u>
Repayment of Bond Principal is an Expenditure in the Governmental Funds, but it reduces Long-Term Liabilities in the Statement of Net Assets and does not affect the Statement of Activities	
	<u>-</u>
Interest on Long-Term Debt is recorded when due whereas in the Statement of Activities it is recorded as Interest Expense as it Accrues	
	<u>-</u>
Total change in net position per Statement of Activities	<u><u>\$ 46,459</u></u>

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**STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES GOVERNMENTAL FUND (GENERAL FUND)**

**FOR THE YEAR ENDED  
DECEMBER 31, 2024**

	<b>GENERAL FUND</b>
<b>REVENUES:</b>	
Income From Police Jury	\$ 16,456
Insurance Reimbursement	11,939
Donations	3,500
Other Income	54,171
Total Revenues	86,066
<b>EXPENDITURES:</b>	
Public Safety - Fire Protection	121,612
Total Expenditures	121,612
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,546)
Fund Balance, Beginning	73,825
Fund Balance, Ending	\$ 38,279

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SCHEDULE OF COMPENSATION-PAID AGENCY HEAD

DECEMBER 31, 2024

Marty Hebert

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