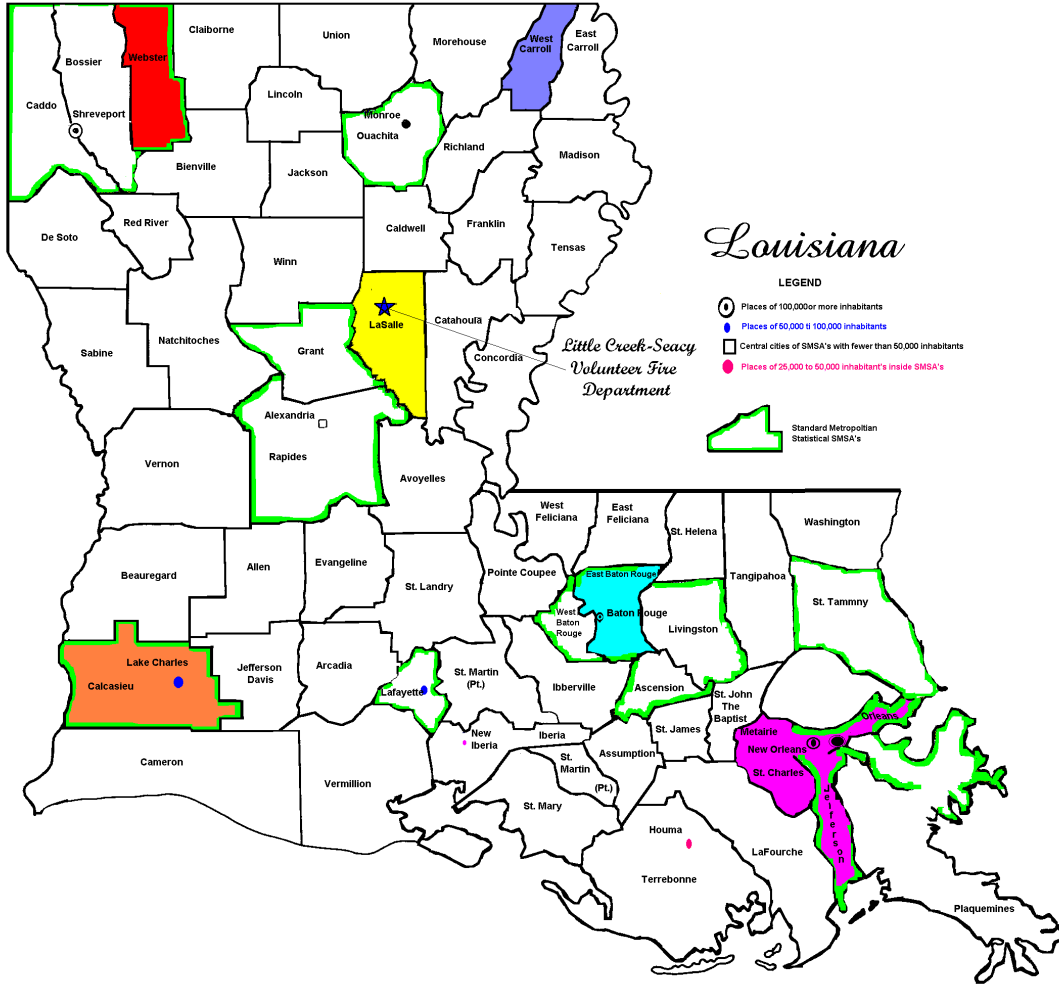


**LITTLE CREEK-SEARCY  
VOLUNTEER FIRE DEPARTMENT**

**Financial Statements  
December 31, 2022**

# LITTLE CREEK - SEARCY VOLUNTEER FIRE DEPARTMENT



**\* Little Creek - Searcy Volunteer Fire Department**

The Little Creek - Searcy Volunteer Fire Department was created by the LaSalle Parish Police Jury, as authorized by Louisiana Revised Statute 33:4562. The Department is administered by a board of five commissioners who are appointed by the LaSalle Parish Police Jury. The Department owns and operates fire facilities and engages in activities designed to provide fire protection to the Little Creek and Searcy Communities.

John R. Vercher C.P.A.  
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.  
jonathanvercher@centurytel.net

David R. Vercher M.B.A., C.P.A., C.F.E.  
davidvercher@centurytel.net

## **THE VERCHER GROUP**

*A Professional Corporation of  
Certified Public Accountants*

**P.O. Box 1608  
1737 N 2<sup>nd</sup> St. – Suite A  
Jena, Louisiana 71342  
Tel: (318) 992-6348  
Fax: (318) 992-4374**

### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

Association of  
Certified Fraud Examiners

### **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Little Creek-Searcy Volunteer Fire Department  
PO Box 363  
Trout, LA 71371

Management is responsible for the accompanying financial statements of the governmental activities of the Little Creek-Searcy 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 Little Creek-Searcy 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 Little Creek-Searcy 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 15, 2023

**LITTLE CREEK-SEARCY VOLUNTEER FIRE DEPARTMENT**  
**Statement of Net Position**  
**December 31, 2022**

<b>ASSETS</b>	<b>GOVERNMENTAL ACTIVITIES</b>
Cash	\$ 112,197
Taxes Receivable	82,948
Capital Assets, Net of Accumulated Depreciation	265,533
<b>TOTAL ASSETS</b>	<b>460,678</b>
<b>LIABILITIES</b>	
Accounts Payable	162
<b>TOTAL LIABILITIES</b>	<b>162</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	265,533
Unrestricted	194,983
<b>TOTAL NET POSITION</b>	<b>\$ 460,516</b>

See independent accountant's compilation report.

**LITTLE CREEK-SEARCY VOLUNTEER FIRE DEPARTMENT**  
**Statement of Activities**  
**Year Ended December 31, 2022**

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS &amp; OTHER CONTRIBUTIONS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Governmental Activities				
General Government	\$ (79,325)	\$ -0-	\$ -0-	\$ (79,325)
		<b>GENERAL REVENUES</b>		
				82,448
				5,168
				1,033
				<u>88,649</u>
				9,324
				451,192
				<u>460,516</u>

See independent accountant's compilation report.

**LITTLE CREEK-SEARCY VOLUNTEER FIRE DEPARTMENT**  
**Balance Sheet**  
**December 31, 2022**

<b>ASSETS</b>	
Cash	\$ 112,197
Taxes Receivable	82,948
<b>TOTAL ASSETS</b>	<u>195,145</u>
 <b>LIABILITIES &amp; FUND BALANCE</b>	
Accounts Payable	162
Fund Balance, Unassigned	194,983
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u>\$ 195,145</u>

See independent accountant's compilation report.

**LITTLE CREEK-SEARCY 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	\$ 194,983
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.	265,533
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	-0-
Total net position of governmental activities	\$ <u>460,516</u>

See independent accountant's compilation report.



**LITTLE CREEK-SEARCY VOLUNTEER FIRE DEPARTMENT**  
**Statement of Revenues, Expenditures, & Changes in Fund Balance**  
**For the Year Ended December 31, 2022**

<b>REVENUES</b>	
Ad Valorem Tax	\$ 82,448
2% Fire Insurance	5,168
Miscellaneous	1,033
<b>TOTAL REVENUES</b>	88,649
 <b>EXPENDITURES</b>	
Insurance	16,574
Contract Labor	9,600
Utilities	2,190
Office Expense	4,618
Professional Fees	975
Auto Expense	624
Supplies	684
Repairs and Maintenance	1,860
Capital Outlay	32,435
Miscellaneous	942
<b>TOTAL EXPENDITURES</b>	70,502
 <b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	 18,147
 <b>FUND BALANCE - BEGINNING</b>	 176,836
<b>FUND BALANCE - ENDING</b>	<b>\$ 194,983</b>

See independent accountant's compilation report.

**LITTLE CREEK-SEARCY 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 \$ 18,147

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	32,435	
Depreciation	<u>(41,258)</u>	(8,823)

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.

Principal Paid	<u>-0-</u>	
Change in net position of governmental activities	\$ <u><u>9,324</u></u>	<u>-0-</u>

See independent accountant’s compilation report.

**Supplementary Information**

**LITTLE CREEK-SEARCY VOLUNTEER FIRE DEPARTMENT**  
**Trout, Louisiana**

**Schedule of Compensation Benefits and Other Payments**  
**to Agency Head or Chief Executive Officer**  
**For the Year Ended December 31, 2022**

Little Creek-Searcy Volunteer Fire Department  
Howard Chapman-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.