

**LITTLE CREEK-SEARCY
VOLUNTEER FIRE DEPARTMENT**

**Financial Statements
December 31, 2025**

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THE VECHER GROUP

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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, 2025, 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

May 5, 2026

LITTLE CREEK-SEARCY VOLUNTEER FIRE DEPARTMENT
Statement of Net Position
December 31, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash	\$ 207,353
Taxes Receivable	103,250
Capital Assets, Net of Accumulated Depreciation	202,312
TOTAL ASSETS	512,915
LIABILITIES	
Accounts Payable	118
TOTAL LIABILITIES	118
NET POSITION	
Net Investment in Capital Assets	202,312
Unrestricted	310,485
TOTAL NET POSITION	\$ 512,797

See independent accountant's compilation report.

LITTLE CREEK-SEARCY VOLUNTEER FIRE DEPARTMENT
Statement of Activities
Year Ended December 31, 2025

<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	\$ (79,968)	\$ -0-	\$ -0-	\$ (79,968)
		GENERAL REVENUES		
				100,662
				4,810
				428
				<u>105,900</u>
				25,932
				486,865
				<u>512,797</u>

See independent accountant's compilation report.

LITTLE CREEK-SEARCY VOLUNTEER FIRE DEPARTMENT
Balance Sheet
December 31, 2025

ASSETS	
Cash	\$ 207,353
Taxes Receivable	<u>103,250</u>
TOTAL ASSETS	<u>310,603</u>
 LIABILITIES & FUND BALANCE	
Accounts Payable	118
Fund Balance, Unassigned	<u>310,485</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 310,603</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, 2025

Total fund balance – governmental funds	\$	310,485
<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>		202,312
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.</p>		-0-
Total net position of governmental activities	\$	512,797

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, 2025

REVENUES	
Ad Valorem Tax	\$ 100,662
2% Fire Insurance	4,810
Miscellaneous	428
TOTAL REVENUES	105,900
 EXPENDITURES	
Insurance	17,717
Salaries	9,600
Supplies	4,825
Utilities	1,968
Office Expense	3,896
Professional Fees	1,170
Auto Expense	275
Capital Outlay	7,443
Repairs and Maintenance	2,051
Miscellaneous	1,413
TOTAL EXPENDITURES	50,358
 EXCESS REVENUES OVER (UNDER) EXPENDITURES	 55,542
 FUND BALANCE - BEGINNING	 254,943
FUND BALANCE - ENDING	\$ 310,485

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, 2025

Net change in fund balance – total governmental funds \$ 55,542

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	7,443	
Depreciation	<u>(37,053)</u>	(29,610)

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>-0-</u></u>	<u>25,932</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, 2025

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.

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MANAGEMENT LETTER COMMENTS

During the course of our compilation, we observed conditions and circumstances that may be improved. Below are findings noted for improvement, our recommendation for improvement and the District's plan for corrective action.

No comments.