

Mr. Marty Hebert, President  
Vermilion Parish Volunteer Fire Department No. 13  
18838 West La. 82  
Abbeville, La.

Michael P. Broussard, CPA  
Elizabeth L. Whitford, CPA  
Elizabeth N. DeBaillon, CPA  
Chad V. Fortier, CPA

Management is responsible for the accompanying financial statements of Vermilion Parish Volunteer Fire Department No. 13, which comprise the balance sheet as of December 31, 2025, and the related statement of Receipts and Disbursements for the year then ended, included in the accompanying prescribed form 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 included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Louisiana Legislative Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Vermilion Parish Volunteer Fire District No. 13 and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Langlinais Broussard + Kohlenberg*  
Langlinais Broussard & Kohlenberg  
February 10, 2026

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: VERMILION PARISH VOLUNTEER FIRE DISTRICT NO. 13

Address: 18838 W. LA. HWY. 82 ABBEVILLE, LA. 70510-0223

Telephone: 337-254-7933

Email: JCHOATE@ARENAOFFSHORE.COM

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Marty Hebert, who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Vermilion Parish Volunteer Fire District No. 13 as of December 31, 2025 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows:

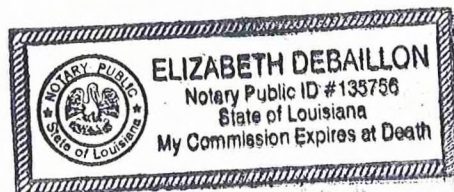
Complete if Applicable: In addition, Marty Hebert, who duly sworn, deposes, and says that Vermilion Parish Volunteer Fire District No. 13 received \$75,000 or less in revenues and other sources for the year ended December 31, 2025, and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Marty Hebert OFFICER'S SIGNATURE

President OFFICER'S TITLE

Sworn to and subscribed before me, this 26th day of March, 2026

Elizabeth DeBaillon NOTARY PUBLIC SIGNATURE



Entity Name: \_\_\_\_\_

Fiscal Year End: December 31, 2025

**Statement of Receipts and Disbursements**

**Statement A**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>RECEIPTS (Provide Brief Description):</b>			
1. Vermilion Parish Police Jury	\$ 16,185.00		\$ 16,185.00
2. Insurance Rebate	\$ 12,503.11		\$ 12,503.11
3. Donations	\$ 1,300.00		\$ 1,300.00
4.			\$ 0.00
5.			\$ 0.00
<b>6. Total receipts</b> (add lines 1 - 5)	<u>\$ 29,988.11</u>	<u>\$ 0.00</u>	<u>\$ 29,988.11</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Professional services	\$ 2,200.00		\$ 2,200.00
8. Insurance	\$ 7,592.39		\$ 7,592.39
9. Utilities	\$ 1,107.54		\$ 1,107.54
10. Repairs and maintenance	\$ 9,452.23		\$ 9,452.23
11. Station maintenance and supplies	\$ 5,529.92		\$ 5,529.92
12.			\$ 0.00
<b>13. Total Disbursements</b> (add lines 7 - 12)	<u>\$ 25,882.08</u>	<u>\$ 0.00</u>	<u>\$ 25,882.08</u>
14. Change in fund balance ( Lines 6 minus 13)	\$ 4,106.03	\$ 0.00	\$ 4,106.03
15. Fund Balance at beginning of year	\$ 38,278.37		\$ 38,278.37
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$ 42,384.40	\$ 0.00	\$ 42,384.40

**Identify the Basis of Accounting, if not using Cash-Basis:** \_\_\_\_\_

**NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.**

Entity Name: Vermilion Parish Volunteer Fire District No. 13

Fiscal Year End: December 31, 2025

**Balance Sheet**

**Statement B**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>ASSETS (balances at year-end)</b>			
1. Cash and cash equivalents	\$ 42,384.40		\$ 42,384.40
2. Investments (fair value)			\$ 0.00
3. Office furnishings (Cost of desks, etc)			\$ 0.00
4. Equipment (Cost of fax machine, etc)			\$ 0.00
5. Other (brief description)			\$ 0.00
6. <b>Total Assets</b> (add lines 1 - 5)	<u>\$ 42,384.40</u>	<u>\$ 0.00</u>	<u>\$ 42,384.40</u>
<b>LIABILITIES AND FUND BALANCE (at year-end):</b>			
7. Liabilities (brief description):			\$ 0.00
8.			\$ 0.00
9.			\$ 0.00
10.			\$ 0.00
11. <b>Total Liabilities</b> (add lines 7 - 10)	\$ 0.00	\$ 0.00	\$ 0.00
12. Fund balance (amount from Line 16 on Statement A)	\$ 42,384.40	\$ 0.00	\$ 42,384.40
13. Other			\$ 0.00
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<u>\$ 42,384.40</u>	<u>\$ 0.00</u>	<u>\$ 42,384.40</u>

**Statement C**

**Schedule of Compensation, Benefits and Other Payments to Entity Head**

Agency Head Name, Title: Marty Hebert, President

<b>Purpose</b>	<b>Dollar Amount</b>
1. Salary	
2. Benefits-insurance	
3. Benefits-retirement	
4. Benefits-other (describe)	
5. Benefits-other (describe)	
6. Benefits-other (describe)	
7. Car allowance	
8. Vehicle provided by government (if reported on your W-2)	
9. Per diem	
10. Reimbursements	
11. Travel	
12. Registration fees	
13. Conference travel	
14. Housing	
15. Unvouchered expenses (example: travel advances, etc.)	
16. Special meals	
17. Other	
18. TOTAL (enter total of line 1-17)	\$ 0.00

Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)