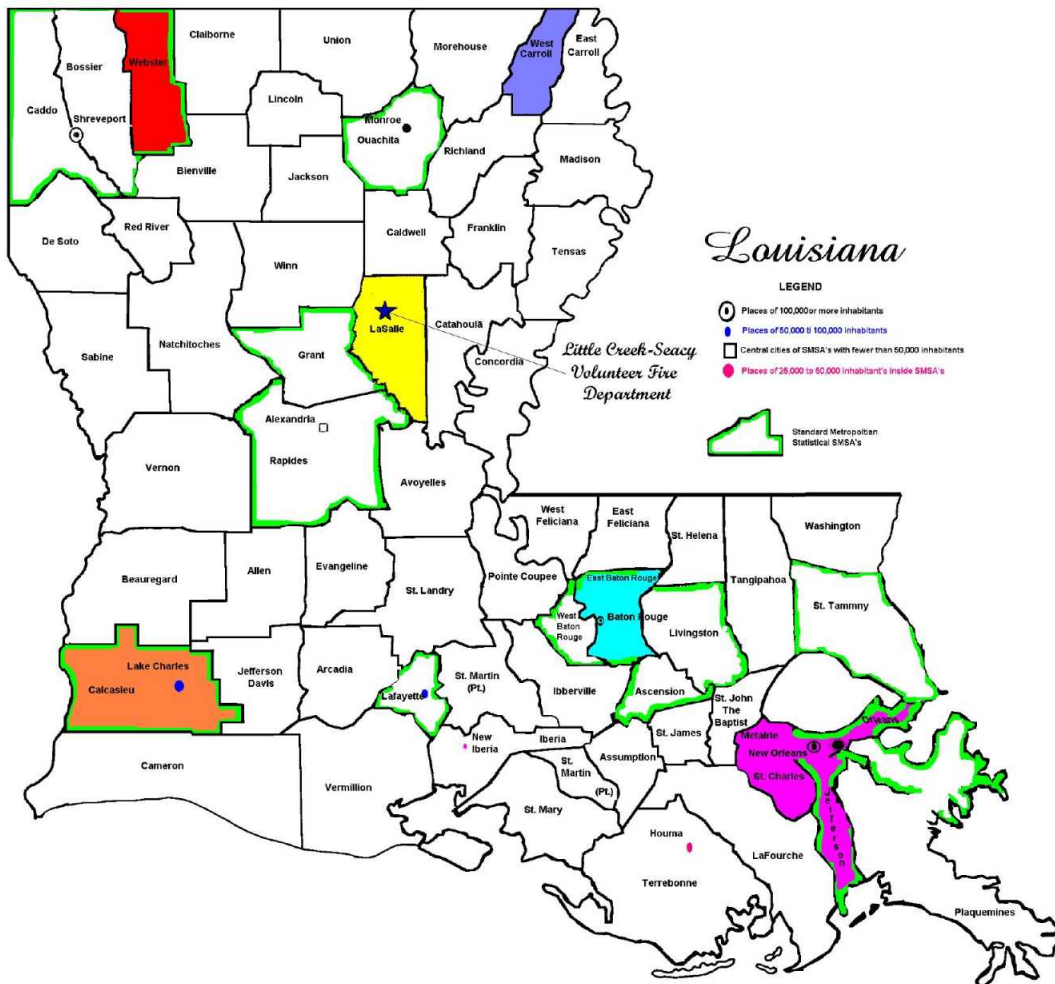


**LITTLE CREEK-SEARCY  
VOLUNTEER FIRE DEPARTMENT**

**Financial Statements  
December 31, 2019**

# 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.

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## **THE VERCHER GROUP**

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### 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, 2019, 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.

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  
July 9, 2020

**LITTLE CREEK-SEARCY VOLUNTEER FIRE DEPARTMENT**  
**Statement of Net Position**  
**December 31, 2019**

	<b>GOVERNMENTAL ACTIVITIES</b>
<b>ASSETS</b>	
Cash	\$ 109,336
Taxes Receivable	76,356
Capital Assets, Net of Accumulated Depreciation	258,263
<b>TOTAL ASSETS</b>	<u>443,955</u>
<b>LIABILITIES</b>	
Accounts Payable	284
<b>TOTAL LIABILITIES</b>	<u>284</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	258,263
Unrestricted	185,408
<b>TOTAL NET POSITION</b>	<u>\$ 443,671</u>

See independent accountant's compilation report.

**LITTLE CREEK-SEARCY VOLUNTEER FIRE DEPARTMENT**  
**Statement of Activities**  
**Year Ended December 31, 2019**

<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	\$ (70,377)	\$ -0-	\$ -0-	\$ (70,377)
<b>GENERAL REVENUES</b>				
				78,558
				3,023
				4,653
				500
				1,685
				<u>88,419</u>
				18,042
				425,629
				<u>443,671</u>

See independent accountant's compilation report.

**LITTLE CREEK-SEARCY VOLUNTEER FIRE DEPARTMENT**  
**Balance Sheet**  
**December 31, 2019**

**ASSETS**

Cash	\$	109,336
Taxes Receivable		<u>76,356</u>
<b>TOTAL ASSETS</b>		<u><b>185,692</b></u>

**LIABILITIES & FUND BALANCE**

Accounts Payable		284
Fund Balance, Unassigned		<u>185,408</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	\$	<u><b>185,692</b></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, 2019**

Total fund balance – governmental funds	\$	185,408
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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.

258,263

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	\$	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; padding: 2px 10px;">443,671</div>
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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, 2019**

**REVENUES**

Ad Valorem Tax	\$ 78,558
2% Fire Insurance	3,023
Grants	4,653
Donations	500
Miscellaneous	1,685
<b>TOTAL REVENUES</b>	<u>88,419</u>

**EXPENDITURES**

Capital Outlay	2,800
Insurance	14,098
Contract Labor	9,600
Utilities	4,473
Office Expense	641
Auto Expense	1,404
Repairs and Maintenance	4,511
Professional Fees	1,263
Miscellaneous	3,208
<b>TOTAL EXPENDITURES</b>	<u>41,998</u>

<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	46,421
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<b>FUND BALANCE - BEGINNING</b>	<u>138,987</u>
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<b>FUND BALANCE - ENDING</b>	<u>\$ 185,408</u>
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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, 2019**

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.