

GEISMAR
VOLUNTEER FIRE DEPARTMENT

12171 HIGHWAY 73
GEISMAR, LA 70734-3243

2023 COMPILATION REPORT

PREPARED BY:

DAIGREPONT & BRIAN, APAC

BATON ROUGE, LA 70806

SUBMITTED TO:

LOUISIANA LEGISLATIVE AUDITORS



Daigrepoint & Brian
Certified Public Accountants

Management is responsible for the accompanying financial statements of Geismar Volunteer Fire Department, which comprise the statement of assets, liabilities, and fund balance – accrual basis as of December 31, 2023 and the related statement of revenue and expenses – accrual basis for the year then ended 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. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Fund Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accrual basis of accounting and for designing, implementing, and maintain internal control relevant to the preparation and fair presentation of the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows 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 Organization's financial position, change in fund balance, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the accompanying schedule of compensation, benefits and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Daigrepoint & Brian APAC

Daigrepoint & Brian, APAC
Baton Rouge, LA

June 27, 2024

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GEISMAR VOLUNTEER FIRE DEPARTMENT
Statement of Assets, Liabilities, and Fund Balance
Accrual Basis
December 31, 2023

ASSETS

Current Assets

Regions Bank - Ins. Rebate	\$	86,761.82
Regions Bank - General		<u>43,719.34</u>

Total Current Assets \$ 130,481.16

Total Assets \$ 130,481.16

LIABILITIES

Fund Balance

Fund Balance	\$	107,532.98
Current Income (Loss)		<u>22,948.18</u>

Total Fund Balance 130,481.16

Total Liabilities & Fund Balance \$ 130,481.16

GEISMAR VOLUNTEER FIRE DEPARTMENT
Statement of Revenue and Expenses
Accrual Basis
For the Period Ended December 31, 2023

	12 Months Ended Dec. 31, 2023	Pct
Revenue		
Donations	\$ 25,225.00	28.26
Insurance Rebate	64,033.50	71.74
Total Revenue	89,258.50	100.00
Expenses		
Accounting	400.00	0.45
Donations	1,050.00	1.18
Dues and Subscriptions	1,636.91	1.83
Janitorial	2,375.00	2.66
Meals	6,007.21	6.73
Office Expenses	7,952.11	8.91
Postage	7,022.13	7.87
Repairs and Maintenance	699.30	0.78
Medical	3,258.13	3.65
Service Charge	384.00	0.43
Supplies	14,010.07	15.70
Training	2,075.00	2.32
Uniform	2,143.05	2.40
Travel	2,635.47	2.95
Utilities	14,661.94	16.43
Total Expenses	66,310.32	74.29
Net Income (Loss)	\$ 22,948.18	25.71

See Accompanying Accountant's Compilation Report

Ascension Parish Volunteer Fire Department – Geismar

Schedule of Compensation, Benefits and other payments to Agency Head or Chief Executive Officer

Year Ended December 31, 2023

Agency Head Name: Nat Stephens, Chief

Salary	\$0.00
Benefits – Insurance	0.00
Benefits – Retirement	0.00
Allowances	0.00
Travel and Per Diem	0.00
Housing	0.00
Special Meals	0.00
Unvouchered Expenses	0.00

Notes: none