

**SORRENTO**  
**VOLUNTEER FIRE DEPARTMENT**

8096 MAIN STREET  
SORRENTO, LA 70778

**2024 COMPILATION REPORT**

PREPARED BY:  
DAIGREPONT & BRIAN, APAC  
BATON ROUGE, LA 70806  
SUBMITTED TO:  
LOUISIANA LEGISLATIVE AUDITORS



**Daigrepont & Brian**  
Certified Public Accountants

Management is responsible for the accompanying financial statements of Sorrento Volunteer Fire Department, which comprise the statement of assets, liabilities, and fund balance – accrual basis as of December 31, 2024 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.

*Daigrepont & Brian APAC*

Daigrepont & Brian, APAC  
Baton Rouge, LA

June 23, 2025

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**Sorrento Volunteer Fire Department  
Statement of Assets, Liabilities, and Fund Balance  
Accrual Basis  
December 31, 2024**

**ASSETS**

AmSouth Checking	\$	100,492.19
Regions - Private Checking		79,896.81
LAMP - Savings		27,786.81
Accounts Receivable		332.92
Inventory		<u>5,456.29</u>

**TOTAL ASSETS** \$ 213,965.02

**LIABILITIES AND FUND BALANCE**

Payroll Liabilities	\$	<u>13,230.73</u>
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**TOTAL LIABILITIES** 13,230.73

**FUND BALANCE**

Fund Balance		196,738.96
Current Income (Loss)		<u>3,995.33</u>

**TOTAL FUND BALANCE** 200,734.29

**TOTAL LIABILITIES & FUND BALANCE** \$ 213,965.02

**Sorrento Volunteer Fire Department**  
**Statement of Revenue and Expenses**  
**Accrual Basis**  
**For the Periods Ended December 31, 2024**

	<b>12 Months Ended Dec. 31, 2024</b>	<b>Pct</b>
<b>INCOME</b>		
Fund Raiser Income	\$ 18,560.90	27.69
Insurance Rebate	38,891.62	58.02
Payroll Reimbursement	8,271.05	12.34
Fire Reports	10.00	0.01
Interest Income	<u>1,295.00</u>	<u>1.93</u>
	67,028.57	100.00
<b>OPERATING EXPENSES</b>		
Public Relations	794.91	1.19
Dues and Subscriptions	4,737.37	7.07
Insurance	6,837.84	10.20
Meals	1,198.19	1.79
Office Expenses	1,480.11	2.21
Tools	7,804.45	11.64
Repairs and Maintenance	15,124.95	22.56
Salaries - Regular	15,307.90	22.84
Service Charge	300.73	0.45
Supplies	911.40	1.36
Fund Raiser Expense	4,334.78	6.47
Training	995.55	1.49
Travel	443.41	0.66
Unifroms	<u>2,761.65</u>	<u>4.12</u>
<b>TOTAL EXPENSES</b>	<u>63,033.24</u>	<u>94.04</u>
<b>OPERATING INCOME(LOSS)</b>	<u>3,995.33</u>	<u>5.96</u>
<b>NET INCOME (LOSS)</b>	\$ <u><u>3,995.33</u></u>	<u><u>5.96</u></u>

See accompanying accountants' compilation report

## Ascension Parish Volunteer Fire Department – Sorrento

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

Year Ended December 31, 2024

**Agency Head Name:** Jeremiah L Erfle, Chief

<b>Salary</b>	\$1,190.25
<b>Benefits – Insurance</b>	0.00
<b>Benefits – Retirement</b>	0.00
<b>Allowances</b>	0.00
<b>Travel and Per Diem</b>	0.00
<b>Housing</b>	0.00
<b>Special Meals</b>	0.00
<b>Unvouchered Expenses</b>	0.00

**Notes:** None.