

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

8096 MAIN STREET  
SORRENTO, LA 70778

**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 Sorrento 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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**Sorrento Volunteer Fire Department  
Statement of Assets, Liabilities, and Fund Balance  
Accrual Basis  
December 31, 2023**

**ASSETS**

**Current Assets**

AmSouth Checking	\$	106,710.64
Regoins - Private Checking		71,685.57
LAMP - Savings		26,491.81
Accounts Recievable		332.92
Inventory		<u>5,149.87</u>

**Total Current Assets** \$ 210,370.81

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**LIABILITIES**

**Current Liabilities**

Payroll Liabilities	\$	<u>13,631.85</u>
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**Total Current Liabilities** \$ 13,631.85

**Fund Balance**

Fund Balance	205,690.81
Current Income (Loss)	<u>(8,951.85)</u>

**Total Fund Balance** 196,738.96

**Total Liabilities and Fund Balance** \$ 210,370.81

**Sorrento Volunteer Fire Department  
Statement of Revenue and Expenses  
Accrual Basis  
For the Period Ended December 31, 2023**

	12 Months Ended Dec. 31, 2023	Pct
<b>Revenue</b>		
Fund Raiser Income	\$ 7,845.00	12.27
Insurance Rebate	37,683.08	58.93
Payroll Reimbursement	17,103.50	26.75
Fire Reports	10.00	0.02
Interest Income	1,301.35	2.04
<b>Total Revenue</b>	63,942.93	100.00
<b>Operating Expenses</b>		
Auto Expense	162.78	0.25
Public Relations	3,275.56	5.12
Dues and Subscriptions	1,910.51	2.99
Insurance	5,792.51	9.06
Meals	672.15	1.05
Office Expenses	1,825.94	2.86
Tools	26,305.88	41.14
Professional Expenses	1,541.58	2.41
Repairs and Maintenance	2,052.97	3.21
Salaries - Regular	20,893.59	32.68
Service Charge	265.65	0.42
Supplies	1,739.00	2.72
Fund Raiser Expense	2,984.30	4.67
Taxes - Payroll	647.36	1.01
Training	2,825.00	4.42
<b>Total Operating Expenses</b>	72,894.78	114.00
<b>Net Income (Loss)</b>	\$ (8,951.85)	(14.00)

## Ascension Parish Volunteer Fire Department – Sorrento

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

Year Ended December 31, 2023

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

<b>Salary</b>	\$2,242.50
<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.