GEISMAR
VOLUNTEER FIRE DEPARTMENT

12171 HIGHWAY 73

GEISMAR, LA 70734-3243

2025 COMPILATION REPORT

PREPARED BY:

DAIGREPONT & BRIAN, APAC

BATON ROUGE, LA 70806

SUBMITTED TO:

LOUISIANA LEGISLATVIE AUDITORS

Daigrepont & 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, 2025 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 12, 2026

dnbcpas.com
910 S Acadian Thwy
225-927-3760
Baton Rouge, LA 70806
contact@dnbcpas.com

GEISMAR VOLUNTEER FIRE DEPARTMENT
Statement of Assets, Liabilities, and Fund Balance
Accrual Basis
December 31, 2025

ASSETS				
Current Assets				
Regions Bank - Ins. Rebate	$	114,051.76		
Regions Bank - General		69,170.53		
Total Current Assets			$	183,222.29
Total Assets			$	183,222.29
LIABILITIES & FUND BALANCE				
Fund Balance				
Fund Balance	$	156,870.14		
Current Income (Loss)		26,352.15		
Total Fund Balance				183,222.29
Total Liabilities & Fund Balance			$	183,222.29

GEISMAR VOLUNTEER FIRE DEPARTMENT
Statement of Revenue and Expenses
Accrual Basis
For the Period Ended December 31, 2025

		12 Months Ended Dec. 31, 2025	Pct
Revenue			
Donations	$	50,785.82	42.21
Insurance Rebate		69,524.37	57.79
Total Revenue		120,310.19	100.00
Expenses			
Accounting		550.00	0.46
Donations		650.00	0.54
Dues and Subscriptions		4,763.90	3.96
Equipment		32,820.34	27.28
Janitorial		2,400.00	1.99
Meals		7,757.66	6.45
Office Expenses		16,325.63	13.57
Postage		4,463.18	3.71
Repairs and Maintenance		2,446.50	2.03
Service Charge		384.00	0.32
Training		650.00	0.54
Travel		7,303.52	6.07
Utilities		13,443.31	11.17
Total Expenses		93,958.04	78.10
Net Income (Loss)	$	26,352.15	21.90

Ascension Parish Volunteer Fire Department – Geismar

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

Year Ended December 31, 2025

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