



IBERVILLE FIREFIGHTERS ASSOCIATION

BAYOU BLUE, BAYOU GOULA, BAYOU PIGEON, BAYOU SORREL, EAST IBERVILLE
GROSSE TETE, MARINGOUIN, PLAQUEMINE, ROSEDALE, WHITE CASTLE
P.O. BOX 389, PLAQUEMINE, LA 70764



VICE PRESEIDENT
DARREN RAMIREZ

PRESIDENT
JOHN MARQUE, JR.

SECRETARY
MIKE HUGHES

March 8, 2024

Ms. Gayle Fransen
Engagement Manager
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended December 31, 2023. The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,

John Marque, President
Iberville Fire Fighter's Association

Enclosures

LEGISLATIVE AUDITOR
2024 APR 12 AM 7:58

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Iberville Fire Fighters Association

Address: PO Box 389, Plaquemine, LA 70765-0389

Telephone: (225) 316-8824

Email: jmarque@ibervilleparish.com

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor - Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, John Marque (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Iberville Fire Fighters Association (entity's name) as of 12/31/2023 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows:

Complete if Applicable: In addition, John Marque (officer's name), who duly sworn, deposes, and says that Iberville Fire Fighters Association (entity's name) received \$75,000 or less in revenues and other sources for the year ended 12/31/2023 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

John Marque I OFFICER'S SIGNATURE

President OFFICER'S TITLE

Sworn to and subscribed before me, this 11th day of March, 2024

Notary Public Signature LBEN # 28479

LEGISLATIVE AUDITOR 2024 APR 12 AM 7:58

Entity Name: Iberville Fire Fighters Association

Fiscal Year End: 12/31/2023

Statement of Receipts and Disbursements

Statement A

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
RECEIPTS (Provide Brief Description):			
1. Local Funds	\$ 30,000.00		\$ 30,000.00
2.			\$ 0.00
3.			\$ 0.00
4.			\$ 0.00
5.			\$ 0.00
6. Total receipts (add lines 1 - 5)	<u>\$ 30,000.00</u>	<u>\$ 0.00</u>	<u>\$ 30,000.00</u>
DISBURSEMENTS (Provide Brief Description):			
7. Publications	\$ 10.00		\$ 10.00
8. Subscriptions	\$ 6,240.50		\$ 6,240.50
9. Membership Dues	\$ 600.00		\$ 600.00
10. Communications	\$ 27,635.00		\$ 27,635.00
11. Supplies	\$ 5,615.22		\$ 5,615.22
12. Training	\$ 72.40		\$ 72.40
13. Total Disbursements (add lines 7 - 12)	<u>\$ 40,173.12</u>	<u>\$ 0.00</u>	<u>\$ 40,173.12</u>
14. Change in fund balance (Lines 6 minus 13)	-\$ 10,173.12	\$ 0.00	-\$ 10,173.12
15. Fund Balance at beginning of year	\$ 125,189.40		\$ 125,189.40
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	<u>\$ 115,016.28</u>	<u>\$ 0.00</u>	<u>\$ 115,016.28</u>

Identify the Basis of Accounting, if not using Cash-Basis: _____

NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.

Entity Name: Iberville Fire Fighters Association

Fiscal Year End: 12/31/2023

Balance Sheet

Statement B

	General Fund	Other Fund	Total
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$ 123,303.78		\$ 123,303.78
2. Investments (fair value)			\$ 0.00
3. Office furnishings (Cost of desks, etc)			\$ 0.00
4. Equipment (Cost of fax machine, etc)			\$ 0.00
5. Other (brief description)			\$ 0.00
6. Total Assets (add lines 1 - 5)	<u>\$ 123,303.78</u>	<u>\$ 0.00</u>	<u>\$ 123,303.78</u>
LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):			
Accounts Payable	\$ 8,287.50		\$ 8,287.50
8.			\$ 0.00
9.			\$ 0.00
10.			\$ 0.00
11. Total Liabilities (add lines 7 - 10)	\$ 8,287.50	\$ 0.00	\$ 8,287.50
12. Fund balance (amount from Line 16 on Statement A)	\$ 115,016.28	\$ 0.00	\$ 115,016.28
13. Other			\$ 0.00
14. Total Liabilities and Fund Balance (add lines 11 - 13)	<u>\$ 123,303.78</u>	<u>\$ 0.00</u>	<u>\$ 123,303.78</u>

Statement C

Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name, Title: John Marque, President

Purpose	Dollar Amount
1. Salary	\$ 0.00
2. Benefits-insurance	\$ 0.00
3. Benefits-retirement	\$ 0.00
4. Benefits-other (describe)	\$ 0.00
5. Benefits-other (describe)	\$ 0.00
6. Benefits-other (describe)	\$ 0.00
7. Car allowance	\$ 0.00
8. Vehicle provided by government (if reported on your W-2)	\$ 0.00
9. Per diem	\$ 0.00
10. Reimbursements	\$ 0.00
11. Travel	\$ 0.00
12. Registration fees	\$ 0.00
13. Conference travel	\$ 0.00
14. Housing	\$ 0.00
15. Unvouchered expenses (example: travel advances, etc.)	\$ 0.00
16. Special meals	\$ 0.00
17. Other	\$ 0.00
18. TOTAL (enter total of line 1-17)	\$ 0.00

Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

Iberville Parish Council
Statement of Revenues and Expenditures - sub abuse-BRE
195 - Iberville Fire Fighters Association
From 1/1/2023 Through 12/31/2023

		<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Total Budget - Master</u>	<u>Total Budget - Revised</u>
Revenues					
Unrestricted Intergovernmental Revenue - Not Program Related	1300				
Fire Protection	5200				
Local Grants	434500	30,000.00	30,000.00	0.00	0.00
Total Revenues		<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures					
Public Safety	52				
Fire Protection	5200				
Publication-of Legal-Notices	521100	10.00	10.00	0.00	0.00
Subscriptions - Information Technology	521300	6,240.50	6,240.50	0.00	0.00
Membership Dues	521400	600.00	600.00	0.00	0.00
Communications	524000	27,635.00	27,635.00	0.00	0.00
Op Supplies Food and Clothing	532500	5,615.22	5,615.22	0.00	0.00
Training, Staff Development	541405	72.40	72.40	0.00	0.00
Total Expenditures		<u>40,173.12</u>	<u>40,173.12</u>	<u>0.00</u>	<u>0.00</u>
Total Revenues VS Expenditures		<u>(10,173.12)</u>	<u>(10,173.12)</u>	<u>0.00</u>	<u>0.00</u>

Iberville Parish Council
 Balance Sheet
 195 - Iberville Fire Fighters Association
 As of 12/31/2023

		Current Year
Assets		
IFFA CASH	102400	122,978.78
Licenses and Permits	124000	325.00
Total Assets		123,303.78
Liabilities		
Accounts Payable - Vendor IFFA	200200	8,732.50
Accounts Payable	200500	(445.00)
Total Liabilities		8,287.50
Fund Balance Unreserved		
		115,016.28
Total Fund Balance Unreserved		115,016.28
Total Fund Balance		115,016.28
Liabilities and Fund Balance		(123,303.78)