



# IBERVILLE FIREFIGHTERS ASSOCIATION

BAYOU BLUE, BAYOU GOULA, BAYOU PIGEON, BAYOU SORREL, EAST IBERVILLE  
GROSSE TETE, MARINGOUIN, PLAQUEMINE, ROSEDALE, WHITE CASTLE  
P.O. BOX 324, PLAQUEMINE, LA 70764



VICE PRESEIDENT  
TRISTEM MURPHREE

PRESIDENT  
DARREN RAMIREZ

SECRETARY  
WILLIAM MASSEY

March 6, 2025

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

Dear Ms. Fransen,

Pursuant to Louisiana Revised Statute 24:513, I am enclosing the Affidavit, Revenue Certification Form, and the annual financial statements for the Iberville Firefighters Association for the year 2024. The accompanying financial statements have been prepared on the cash basis of accounting.

Thank you for your attention,

A handwritten signature in blue ink that reads "Darren Ramirez".

Darren Ramirez  
President  
Iberville Firefighters Association

LEGISLATIVE AUDITOR  
2025 MAR 11 PM12:53

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) 776-4611 Email: dramirez@plaquemine.org

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, Darren Ramirez (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 12/31/2024 (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, Darren Ramirez (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 12/31/2024 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Signature of Darren Ramirez, Officer's Signature

President, Officer's Title

Sworn to and subscribed before me, this 10th day of March, 2025

Signature of Notary Public, Notary Public Signature

Jacquelyn C. Salvato, Notary Public #60711

LEGISLATIVE AUDITOR 2025 MAR 11 PM 12:53

Entity Name: Iberville Fire Fighters Association

Fiscal Year End: 12/31/2024

**Statement of Receipts and Disbursements**

**Statement A**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>RECEIPTS (Provide Brief Description):</b>			
1. Local Funds	\$ 30,000.00		\$ 30,000.00
2.			\$ 0.00
3.			\$ 0.00
4.			\$ 0.00
5.			\$ 0.00
<b>6. Total receipts</b> (add lines 1 - 5)	<u>\$ 30,000.00</u>	<u>\$ 0.00</u>	<u>\$ 30,000.00</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Subscriptions-Information Technology	\$ 5,770.00		\$ 5,770.00
8. Membership Dues	\$ 10.00		\$ 10.00
9. Communications	\$ 27,224.00		\$ 27,224.00
10. Professional Services	\$ 350.00		\$ 350.00
11. Supplies	\$ 8,803.92		\$ 8,803.92
12. Training	\$ 20,212.00		\$ 20,212.00
<b>13. Total Disbursements</b> (add lines 7 - 12)	<u>\$ 62,369.92</u>	<u>\$ 0.00</u>	<u>\$ 62,369.92</u>
14. Change in fund balance ( Lines 6 minus 13)	-\$ 32,369.92	\$ 0.00	-\$ 32,369.92
15. Fund Balance at beginning of year	\$ 115,016.28		\$ 115,016.28
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$ 82,646.36	\$ 0.00	\$ 82,646.36

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: 12/31/2024

**Balance Sheet**

**Statement B**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>ASSETS</b> (balances at year-end)			
1. Cash and cash equivalents	\$ 82,941.36		\$ 82,941.36
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. <b>Total Assets</b> (add lines 1 - 5)	<u>\$ 82,941.36</u>	<u>\$ 0.00</u>	<u>\$ 82,941.36</u>
<b>LIABILITIES AND FUND BALANCE</b> (at year-end):			
7. Liabilities (brief description):			
Accounts Payable	\$ 295.00		\$ 295.00
8.			\$ 0.00
9.			\$ 0.00
10.			\$ 0.00
11. <b>Total Liabilities</b> (add lines 7 - 10)	\$ 295.00	\$ 0.00	\$ 295.00
12. Fund balance (amount from Line 16 on Statement A)	\$ 82,646.36	\$ 0.00	\$ 82,646.36
13. Other			\$ 0.00
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<u>\$ 82,941.36</u>	<u>\$ 0.00</u>	<u>\$ 82,941.36</u>

**Statement C**

**Schedule of Compensation, Benefits and Other Payments to Entity Head**

Agency Head Name, Title: Darren Ramirez, President

<b>Purpose</b>	<b>Dollar Amount</b>
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**  
**Balance Sheet**  
As of 12/31/2024

		<u>Current Year</u>
<b>Assets</b>		
IFFA CASH	102400	<u>82,941.36</u>
Total Assets		<u><u>82,941.36</u></u>
<b>Liabilities</b>		
Accounts Payable - Vendor IFFA	200200	<u>295.00</u>
Total Liabilities		<u>295.00</u>
<b>Fund Balance Unreserved</b>		
Total Fund Balance Unreserved		<u>82,646.36</u>
<b>Total Fund Balance</b>		<u><u>82,646.36</u></u>
<b>Liabilities and Fund Balance</b>		<u><u>(82,941.36)</u></u>

**Iberville Parish Council**  
**Statement of Revenues and Expenditures and Changes in Fund Balances**  
**195 - Iberville Fire Fighters Association**  
**From 1/1/2024 Through 12/31/2024**

		<u>Current Year Actual</u>
<b>Revenues</b>		
Unrestricted Intergovernmental Revenue - Not Program Related	1300	
Fire Protection	5200	
Local Grants	434500	<u>30,000.00</u>
<b>Total Revenues</b>		<u>30,000.00</u>
<b>Expenditures</b>		
Public Safety	52	
Fire Protection	5200	
Subscriptions - Information Technology	521300	5,770.00
Membership Dues	521400	10.00
Communications	524000	27,224.00
Professional Services	528000	350.00
Office Supplies	531000	549.00
Op Supplies Food and Clothing	532500	5,588.24
Op Supplies Vehicle and Equipment	532700	2,666.68
Training, Staff Development	541405	<u>20,212.00</u>
<b>Total Expenditures</b>		<u>62,369.92</u>
Excess (Deficiency) of Revenues Over Expenditures		<u>(32,369.92)</u>
Excess (Def) of Revenues and Other Sources Over Expenditures		<u>(32,369.92)</u>
Fund Balance (Deficit) At End Of Year		<u><u>(32,369.92)</u></u>