

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT  
BORDELONVILLE, LOUISIANA**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**DUCOTE & COMPANY  
Certified Public Accountants  
P. O. Box 309  
219 North Washington St.  
Marksville, LA 71351**

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT  
BORDELONVILLE, LOUISIANA  
December 31, 2024**

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**ACCOUNTANTS' COMPILATION REPORT**

Bordelonville Volunteer Fire Department  
Bordelonville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and each major fund of the Bordelonville Volunteer Fire Department ( the Department), as of and for the year ended December 31, 2024, and related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents, 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

*Supplementary Information*

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. This information is the representation of management. This information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information, and accordingly, do not express an opinion, a conclusion, nor provided any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement basic financial statements. The Management Discussion and Analysis, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who consider it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We are not independent with respect to the Bordelonville Volunteer Fire Department.

**Ducote & Company**  
Certified Public Accountants  
Marksville, Louisiana  
June 24, 2025

## **BASIC FINANCIAL STATEMENTS**

## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT**  
**Bordelonville, Louisiana**  
**STATEMENT OF NET POSITION**  
**December 31, 2024**

**ASSETS**

Cash and cash equivalents	\$67,382
Accounts receivable	27,046
Property and equipment (net of accum depr)	<u>287,371</u>
<b>TOTAL ASSETS</b>	<u><b>381,799</b></u>

**LIABILITIES**

Accounts payable	<u>2,054</u>
<b>TOTAL LIABILITIES</b>	<u><b>2,054</b></u>

**NET POSITION**

Net investment in capital assets	287,371
Restricted for fire protection	<u>92,374</u>
<b>TOTAL NET POSITION</b>	<u><u><b>\$379,745</b></u></u>

See accountants' compilation report and the accompanying notes

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT**  
**Bordelonville, Louisiana**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2024**

<u>Activites</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenues</u>
		<u>Fees and Charges Services</u>	<u>Operating Grants</u>	<u>Capital Grants</u>	
<u>Governmental Activites</u>					
Public Safety:					
Fire	\$139,725	\$150,738	\$4,217	\$0	\$15,230
<b>Total</b>	<u>\$139,725</u>	<u>\$150,738</u>	<u>\$4,217</u>	<u>\$0</u>	15,230
General Revenues:					
Interest					<u>301</u>
Changes in net position					15,531
Net position - beginning of year					<u>364,214</u>
Net position - end of year					<u>\$379,745</u>

See accountants' compilation report and the accompanying notes

## FUND FINANCIAL STATEMENTS



**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT**  
**Bordelonville, Louisiana**  
**GOVERNMENTAL FUNDS BALANCE SHEET**  
**December 31, 2024**

	<u>Volunteer Fire Dept Fund</u>	<u>Fire Dept Tax Fund</u>	<u>Longhorn Legacy Fund</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$37,899	\$17,755	\$11,728	\$67,382
Receivables	<u>4,487</u>	<u>12,130</u>	<u>10,429</u>	<u>27,046</u>
<b>TOTAL ASSETS</b>	<u><u>\$42,386</u></u>	<u><u>\$29,885</u></u>	<u><u>\$22,157</u></u>	<u><u>\$94,428</u></u>
<b>LIABILITIES AND FUND BALANCE</b>				
Accounts payable	<u>\$0</u>	<u>\$2,054</u>	<u>\$0</u>	<u>\$2,054</u>
<b>TOTAL LIABILITIES</b>	<u>0</u>	<u>2,054</u>	<u>0</u>	<u>2,054</u>
Fund balance				
Restricted	<u>42,386</u>	<u>27,831</u>	<u>22,157</u>	<u>92,374</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$42,386</u></u>	<u><u>\$29,885</u></u>	<u><u>\$22,157</u></u>	<u><u>\$94,428</u></u>

See accountants' compilation report and the accompanying notes

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT**  
**Bordelonville, Louisiana**  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE**  
**STATEMENT OF NET POSITION**  
**December 31, 2024**

**Reconciliation of the Governmental Funds Balance Sheet to  
the Statement of Net Position**

Fund Balance, Governmental Funds	\$92,374
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Amounts reported for governmental activities in the Statement  
of Net Position are different because:

Capital assets used in governmental activities are  
not financial resources, and therefore are not  
reported as assets in the governmental funds.

Capital assets	963,733	
Accumulated depreciation	<u>(676,362)</u>	<u>287,371</u>
Total Net Position		<u><u>\$379,745</u></u>

See accountants' compilation report and the accompanying notes

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT**  
**Bordelonville, Louisiana**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2024**

	<u>Volunteer Fire Dept Fund</u>	<u>Fire Dept Tax Fund</u>	<u>Longhorn Legacy Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$0	\$84,562	\$0	\$84,562
Intergovernmental				
2% Fire insurance rebate	6,735	0	0	6,735
Appropriation from police jury	1,080	0	0	1,080
State of Louisiana	4,217	0	0	4,217
Miscellaneous revenues	32,555	301	25,806	58,662
Total Revenues	<u>44,587</u>	<u>84,863</u>	<u>25,806</u>	<u>155,256</u>
<b>EXPENDITURES</b>				
Public Safety:				
Repairs and maintenance	5,348	26,274	4,511	36,133
Parts and supplies	5,582	15,258	2,180	23,020
Insurance	0	14,421	4,069	18,490
Fuel expense	1,465	2,363	0	3,828
Utilities	0	5,574	3,845	9,419
Professional fees	1,315	1,300	2,600	5,215
Office expense	1,054	537	0	1,591
Miscellaneous expense	7,383	3,462	2,183	13,028
Capital outlay	10,833	18,842	0	29,675
Total Expenditures	<u>32,980</u>	<u>88,031</u>	<u>19,388</u>	<u>140,399</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>11,607</u>	<u>(3,168)</u>	<u>6,418</u>	<u>14,857</u>
Other financing sources (uses)				
Transfers In	0	5,633	0	5,633
Transfers (Out)	<u>(5,633)</u>	<u>0</u>	<u>0</u>	<u>(5,633)</u>
Total other financing sources (uses)	<u>(5,633)</u>	<u>5,633</u>	<u>0</u>	<u>0</u>
Net change in fund balance	5,974	2,465	6,418	14,857
Fund balance, beginning of year	<u>36,412</u>	<u>25,366</u>	<u>15,739</u>	<u>77,517</u>
Fund balance, end of year	<u>\$42,386</u>	<u>\$27,831</u>	<u>\$22,157</u>	<u>\$92,374</u>

See accountants' compilation report and the accompanying notes

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT**  
**Bordelonville, Louisiana**  
**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2024**

**Reconciliation of Statement of Revenues, Expenditures, and  
Changes in Fund Balance to the Statement of Activities:**

Net change in fund balance - total governmental funds	\$14,857
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Amounts reported for governmental activities in the Statement  
of Activities are different because:

Capital outlays are reported as expenditures in  
governmental funds. However in the Statement of  
Activities, the cost of those assets is allocated over their  
useful lives and reported as depreciation expense.

Capital Outlays	29,675		
Depreciation Expense	(29,001)		674

Change in net position per the Statement of Activities	\$15,531
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See accountants' compilation report and the accompanying notes

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**INTRODUCTION**

The Bordelonville Volunteer Fire Department (the Department) was incorporated on April 10, 1981, under the provision of the Louisiana Revised Statutes 1950, Title 12, Chapter 2. The Corporation is organized on a non-profit basis and operates primarily for the purpose of performing all acts and deeds incidental or proper for the purpose of providing for fire protection for persons, homes, business establishments, and generally all persons and properties situated within the volunteer fire department as reasonably can be expected with equipment acquired by the department. The Board of Directors consists of five members and is guided by the offices of president, vice-president, secretary and treasurer. The members of the Board of Directors are elected at the annual membership meeting. The activities governed by this Board are referred to and accounted for as the Bordelonville Volunteer Fire Department Fund. No compensation is paid to the Board members.

The Bordelonville Volunteer Fire Department operations in Avoyelles Parish Fire District 2, Sub-District 3.

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Bordelonville Volunteer Fire Department (Department) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsections of this note.

**B. REPORTING ENTITY**

The accompanying financial statements include the activities that are under the control of the management of the Bordelonville Volunteer Fire Department.

The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 14 (Codification Section 2100.120140). This statement defines the reporting entity as the primary government and that component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board and either 1) the ability to impose will by the primary government; or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Based on the foregoing criteria, the Department has no other fiscal or significant managerial responsibilities over any other governmental unit.

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. FUND ACCOUNTING**

The accounts of the Bordelonville Volunteer Fire Department are organized and operated on a basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purposes and is used to aid management in demonstrating compliance with finance related legal and contractual provisions.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The Department's basic financial statements include both government-wide (reporting the Department as a whole) and fund financial statements (reporting the Department's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type.

All activities of the Department are classified as governmental.

**Governmental Funds-**

Governmental funds are those funds through which most governmental functions of the Department are financed. The acquisition, use, and balances of the Department's expendable financial resources and the related liabilities are accounted for through governmental funds.

**Special Revenue Funds-**

*Volunteer Fire Department Fund* – used to account for the revenues received by the Volunteer Fire Department from various sources including self-generated funds used for providing fire protection within its' Department.

*Volunteer Fire Department Tax Fund* – used to account for the revenue generated from the levy and collection of the annual parcel fee of forty-five dollars (\$45) assessed to residential and commercial structures located in Fire Protection Department No. II in Avoyelles Parish, Louisiana, and other public sources of funds.

*Volunteer Fire Department Longhorn Legacy Fund* – used to account for the revenues self-generated by the Volunteer Fire Department from fundraising activities to repair and improve the community building purchased.



**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

The Department's basic financial statements include both government-wide (reporting the Department as a whole) and fund financial statements (reporting the Department's major funds).

*Government-Wide Financial Statements (GWS)*

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the Department. In the Statement of Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource measurement basis, which recognized all long-term assets and receivable as well as long-term obligations. Net position is reported in three parts; net investment in capital assets; restricted net position; and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net costs of each of the governmental activities. These functions are supported by general government revenues (ad valorem taxes, intergovernmental revenues). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants including operating-specific and discretionary grants. The government-wide focus is more on the sustainability as an entity and the change in the net assets resulting from the current year's activities.

*Fund Financial Statements (FFS)*

Fund financial statements report detailed information about the Department. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using a current financial resources measurement focus. The modified accrual basis of accounting is used by the governmental financial statements. Revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes are recognized as revenue in the year for which such taxes are billed and collected. Other major revenues that are considered susceptible to accrual include earned grant revenues and other intergovernmental revenues. Expenditures are generally recognized under the modified accrual basis of accounting when related fund liability is incurred, except the principal and interest on general long-term debt is recognized as expenditure when due.

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. CASH AND CASH EQUIVALENTS**

Cash includes deposits in demand deposits, interest-bearing demand deposits, money market accounts and cash equivalents which are time deposits and those investments with original maturities of 90 days or less.

**F. BUDGET PRACTICES**

The Department is not required to formally adopt a budget. Therefore, the presentation of a statement of revenues, expenditures, and changes in fund balances – budget and actual, for the special revenue funds is not required

**G. CAPITAL ASSETS**

Capital assets, which include property, plant and equipment, are capitalized at historical costs or estimated cost if historical costs is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

Capital assets and depreciation expense are recorded in the statement of net position and statement of activities. All capital assets are depreciated using the straight-line method over their useful lives. Useful lives vary from 5 to 15 years.

**H. COMPENSATED ABSENCES**

The Sub-Department has no employees, all services are performed by volunteers. Therefore, the department has no policy relating to compensated absences.

**I. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**J. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.



**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (continued)**

**K. NET POSITION IN GOVERNMENT WIDE FINANCIAL STATEMENTS**

In the government wide statements equity is classified and displayed in three components:

***Net investment in capital assets*** – consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any debt attributable to the acquisition, construction, or improvement of these capital assets.

***Restricted net position*** - consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

***Unrestricted net position*** – consist of all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

**L. FUND EQUITY IN FUND FINANCIAL STATEMENTS**

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the specific purposes for which amounts in those funds can be spent. Their categories and purposes are:

***Nonspendable:*** amounts that are not in spendable form (such as prepaids) or are required to be maintained intact.

***Restricted:*** amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through legislation.

***Committed:*** amounts constrained to a specific purpose by the government itself, using its highest level of decision-making authority. Committed amounts cannot be used for any other purposes unless the authority removes or changes the specific use by taking the same actions employed when the funds were initially committed.

***Assigned:*** amounts the government intends to use for a specific purpose, the intent can be expressed by the governing body.

***Unassigned:*** amounts available for any purpose; positive amounts are reported only in the general fund.

The Department reduces committed amounts, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. Restricted amounts are considered to have been spent when expenditure has been incurred for purposes for which both restricted and unrestricted fund balance is available.

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 2. CASH AND CASH EQUIVALENTS**

Under state law, the Department may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, the Department may invest in United States bonds, treasury notes, or certificates.

These deposits are stated at cost, which approximates market. Custodial Credit risk for these deposits is the risk that in the event of the failure of a depository financial institution, Department's deposits may not be recovered, or the Department will not be able to recover collateral securities that are in the possession of an outside party. The Department has not formally adopted a deposit or investment policy that limits their allowable deposits or investments and addresses custodial credit risk or interest rate risk. However, under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

The following is a summary of deposits and the related federal insurance and pledged securities:

Bank Balances	<u>\$67,382</u>
Federal deposit insurance	<u>\$67,382</u>

**NOTE 3 – RECEIVABLES**

Receivables in the amount of \$27,046 at December 31, 2024 consisted of the following:

Ad valorem taxes	\$12,130
State of Louisiana	4,487
Other governments	<u>10,429</u>
Total receivables	<u>\$27,046</u>

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 4 - CAPITAL ASSETS**

A summary of changes in capital assets for 2024 as follows:

	Balance			Balance
	12/31/2023	Additions	Deletions	12/31/2024
Land	\$20,000	\$0	\$0	\$20,000
Buildings & improvements	471,061	22,413	0	493,474
Equipment	442,997	7,262	0	450,259
Total capital assets	934,058	29,675	0	963,733
Less: Accum depreciation	(647,361)	(29,001)	0	(676,362)
Net capital assets	<u>\$286,697</u>			<u>\$287,371</u>

**NOTE 5 - BOARD MEMBERS**

For the year ended December 31, 2024, Officers and Board Members were:

Board Member	Title	Compensation
James Gaspard	Fire Chief	\$0
James Armand	President	0
Raymond Eslayed	Vice-President	0
Della Hebert	Vice-President	0
Rachel Gaspard	Secretary	0
Jennifer Gaspard	Treasurer	0

Effective January 1, 2025, Officers and Board Members are:

Board Member	Title
James Gaspard	Fire Chief
Raymond Eslayed	President
Jimmie Bernard	Vice-President
Della Hebert	Vice-President
Rachel Gaspard	Secretary
Jennifer Gaspard	Treasurer

**NOTE 6 - LITIGATION AND CONTINGENCIES**

At December 31, 2024, the Bordelonville Volunteer Fire Department of the Parish of Avoyelles was not involved in any litigation that would materially affect the financial statements.

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 7 - SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 24, 2025, which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2024, that required recognition or disclosure in the financial statements.

## **SUPPLEMENTAL INFORMATION**

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT**  
**Bordelonville, Louisiana**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND**  
**OTHER PAYMENTS TO AGENCY HEAD**  
**SCHEDULE 3**  
**December 31, 2024**  
**(Without Audit)**

**Agency Head:** James Armand, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$0
Benefits:	
Insurance	0
Retirement	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Professional dues	0
Special meals	0
	<u>0</u>
	<u>\$0</u>

**BORDELONVILLE VOLUNTEER FIRE DEPARTMENT**  
**Bordelonville, Louisiana**  
**SCHEDULE OF CURRENT YEAR AND PRIOR YEAR FINDINGS**  
**SCHEDULE 4**  
**December 31, 2024**

<b>Compliance Finding</b>	<b>Current Year Finding</b>
None	

<b>Compliance Finding</b>	<b>Prior Year Findings</b>
None	