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**MAMOU FIRE PROTECTION  
DISTRICT NO. 1**  
Evangeline Parish, Louisiana

**Financial Report**

**For the Year Ended December 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited or reviewed, entities and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 05 1997

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# Darnall, Sikes Frederick

(A Corporation of Certified Public Accountants)

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Mr. Rheinhard Bieber, President  
Mamou Fire Protection District No. 1  
909 Cherry St.  
Mamou, Louisiana

We have compiled the accompanying general purpose financial statements of the Mamou Fire Protection District No. 1, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1997 as listed in the table of contents, and the accompanying supplementary information on pages 10-12, which is presented only for supplementary analysis purposes, in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of the Board of Commissioners of Mamou Fire Protection District No. 1. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

## Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Evangeline Parish, Louisiana  
June 26, 1998

Member of  
American Institute of  
Certified Public Accountants  
Society of Louisiana  
Certified Public Accountants

MAMOU FIRE PROTECTION DISTRICT NO. 1  
 Evangeline Parish, Louisiana

All Fund Types And Account Groups

Combined Balance Sheet  
 December 31, 1997

	Governmental	Account Groups		Total (Memorandum Only)
	Fund Type General Fund	General Fixed Assets	General Long-Term Debt	
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$140,198	\$ -	\$ -	\$ 140,198
Receivables	134,576	-	-	134,576
Fixed assets	-	816,639	-	816,639
Amount to be provided for capital leases	-	-	315,000	315,000
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$274,774</b>	<b>\$816,639</b>	<b>\$315,000</b>	<b>\$1,406,413</b>
	=====	=====	=====	=====
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Certificates of Indebtedness	-	-	315,000	315,000
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>315,000</b>	<b>315,000</b>
	=====	=====	=====	=====
<b>Equity and Other Credits:</b>				
Investments in general fixed assets	-	816,639	-	816,639
<b>Fund Balance:</b>				
Unreserved - Undesignated	274,774	-	-	274,774
<b>Total equity and other credits</b>	<b>274,774</b>	<b>816,639</b>	<b>-</b>	<b>1,091,413</b>
	=====	=====	=====	=====
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$274,774</b>	<b>\$816,639</b>	<b>\$315,000</b>	<b>\$1,406,413</b>
	=====	=====	=====	=====

See accompanying notes and accountant's report.

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For The Year Ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$120,000	\$127,600	\$ 7,600
State	30,000	30,207	207
Intergovernmental	14,000	14,126	126
Interest	2,000	7,827	5,827
Forestry Grant	900	488	(412)
Total revenues	<u>166,900</u>	<u>180,248</u>	<u>13,348</u>
<b>Expenditures:</b>			
Current Operating -			
Truck & building maintenance	12,000	9,143	2,857
Supplies	2,000	708	1,292
Salaries and wages	11,000	10,386	614
Payroll taxes	1,500	2,000	(500)
Utilities/telephone	6,000	7,069	(1,069)
Insurance	20,000	15,913	4,087
Per diem paid board members	1,800	1,800	-
Legal and accounting	3,000	1,421	1,579
Volunteer Firemen reimbursement	17,000	16,991	9
Office expense	1,000	356	644
Fireman training	1,500	1,138	362
Fire equipment	9,000	7,739	1,261
Communications equipment	5,000	4,959	41
Legal ads	750	350	400
Miscellaneous	3,380	2,733	647
Principal payments	30,000	30,000	-
Interest payments	19,000	18,975	25
Total expenditures	<u>143,930</u>	<u>131,681</u>	<u>12,249</u>
<b>Excess of revenues over expenditures</b>	<u>\$22,970</u>	48,567	<u>\$25,597</u>
Fund balance, beginning		<u>226,207</u>	
Fund balance, ending		<u>\$274,774</u>	

See accompanying notes and accountant's report.

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Notes to Financial Statements

A SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mamou Fire Protection District No. 1 of Evangeline Parish was created by the Evangeline Parish Police Jury, as authorized by Louisiana Revised Statutes 40:1491-1493. The Fire District is governed by a five member board of commissioners appointed by the Evangeline Parish Police Jury. The district is authorized to construct, maintain, and improve the system of fire protection within the district.

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Evangeline Parish Police Jury is the financial reporting entity for Evangeline Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Evangeline Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Mamou Fire Protection District No. 1 is a component unit of the Evangeline Parish Police Jury due to the oversight responsibility of the Police Jury and its appointment of the board members of the fire district.

B FUND ACCOUNTING

The Fire District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Notes to Financial Statements (continued)

C BASIS OF ACCOUNTING

The financial statements of the Mamou Fire Protection District No. 1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's policies are described below.

Basis of accounting refers to when revenues and expenditures 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. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. All major revenues are susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

D BUDGET AND BUDGETARY ACCOUNTING

The Fire District adopts a budget for the General Fund during December of the year preceding the year budgeted. All budgetary items are from the original budget adopted by the Fire District.

E ENCUMBRANCES

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not employed by the Fire District.

F CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

G FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Estimated amounts are immaterial in relation to total fixed assets.

H LONG-TERM OBLIGATIONS

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

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Notes to Financial Statements (continued)

I TOTAL COLUMNS

Total columns are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

J USE OF ESTIMATES

The preparation of the financial statements in conformity with general 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

K PER DIEM PAID BOARD MEMBERS

A summary of per diem paid to Board members for the year ended December 31, 1997 is as follows:

Spencer Long	\$ 360
Rheinhard Bieber	360
Tique Manuel	360
Earl LaFleur	360
Greg Monier	360
Total	\$1,800

L RETIREMENT SYSTEM

The employees of the district are covered by social security.

M AD VALOREM TAXES

Taxes are levied by the District in October and are actually billed by the Evangeline Parish Sheriff's Department in November. Billed taxes become delinquent on December 31. the Sheriff's Department sends out past due notices in early February. In May, the Sheriff advertises a sale on all property for which taxes have not been paid and the Sheriff's sale is held during June.

For the year ended December 31, 1997, taxes of 8.00 mills were levied on property and were dedicated to Fire Protection.

N GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 1/1/97	Additions	Deletions	Balance 12/31/97
Buildings and improvements	\$159,683	\$ -	\$ -	\$159,683
Equipment	656,956	-	-	656,956
Total	\$816,639	\$ -	\$ -	\$816,639



MAMOU FIRE PROTECTION DISTRICT NO. 1  
 Evangeline Parish, Louisiana

Notes to Financial Statements (continued)

0 LONG TERM DEBT

During 1995, the Fire District issued \$375,000 in Certificates of Indebtedness, at an interest rate of 5.75%, secured by revenues of the District's Millage Tax. The proceeds were used to purchase 3 fire trucks. Principal payments are due annually on March 1 of each year and interest payments are due semi-annually on March 1 and September 1 of each year through March 1, 2005. Principal payments to maturity are as follows:

1998	\$ 30,000
1999	35,000
2000	35,000
2001	40,000
2002-2005	<u>175,000</u>
Total	<u>\$315,000</u>

A summary of changes in general long-term debt follows:

	<u>Balance</u> <u>1/1/97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/97</u>
Certificates of Indebtedness	\$345,000	\$ -	\$ 30,000	\$315,000
Total	<u>\$345,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$315,000</u>



# Darnall, Sikes Frederick

(A Corporation of Certified Public Accountants)

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## Independent Accountant's Report on Applying Agreed-Upon Procedures

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Board of Commissioners  
Mamou Fire Protection District No. 1  
Mamou, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Mamou Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Mamou Fire Protection District No. 1's compliance with certain laws and regulations during the year ended December 31, 1997, included in the Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There are no such purchases exceeding \$5,000 or public works exceeding \$50,000.

### Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with required list.

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Society of Louisiana  
Certified Public Accountants

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure(3) appeared on the list provided by management in agreed-upon procedure (2).

#### Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on January 6, 1997 which indicated that the budget had been adopted. No amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues by 5%. Expenditures for the year did not exceed budgeted amounts by more than 5%.

#### Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant.

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

A notice of each meeting and the accompanying agenda is posted on the door of the meeting place. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion. Minutes of Meeting are printed in the local newspaper.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no approval for any such payments. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Mamou Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

**Darnall, Sikes & Frederick**

A Corporation of Certified Public Accountants

Evangeline Parish, Louisiana  
June 26, 1998

**LOUISIANA ATTESTATION QUESTIONNAIRE**

June 29, 1998 Date

Darnall, Sikes & Frederick  
P.O. Drawer 1048  
Eunice, LA 70535  
(Auditors)

In connection with your compilation of our financial statements as of December 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 29, 1998 (date).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes  No

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes  No

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:38.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes  No

**LOUISIANA ATTESTATION QUESTIONNAIRE**

June 29, 1998 Date

Darnall, Sikes & Frederick  
P. O. Drawer 1048  
Eunice, LA 70535  
(Auditors)

In connection with your compilation of our financial statements as of December 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 29, 1998 (date).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes  No

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes  No

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:38.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes  No



We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.  
Yes [  ] No [  ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.  
Yes [  ] No [  ]

**Debt**



It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.  
Yes [  ] No [  ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.  
Yes [  ] No [  ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	Secretary _____	Date _____
	Treasurer _____	Date _____
_____	President _____	Date _____

Note-Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.