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FINANCIAL REPORT OF THE
MAMOU FIRE PROTECTION DISTRICT NO. 1
EVANGELINE PARISH, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity 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 7-31-96

TABLE OF CONTENTS

| | Page No. |
|---|----------|
| Affidavit | 1 |
| Compilation Letter | 2 |
| COMPONENT UNIT FINANCIAL STATEMENTS: (Combined Statement Overview) | |
| Combined Balance Sheet - All Fund Types and Account Groups | 3 |
| Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual | 4 |
| Notes to Financial Statements | 5 - 8 |
| Attestation Report | 9 - 11 |
| Louisiana Attestation Questionnaire | 12 - 13 |

ANNUAL FINANCIAL STATEMENTS

June 18, 1996

Office of the Legislative Auditor
1600 Riverside North
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Mamou Fire Protection District No. 1 of Evangeline Parish, Louisiana as of and for the fiscal year ended December 31, 1995. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

Rheinhard Bieber

Enclosure

JOHNSON & VIDRINE
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS:

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Commissioners
Mamou Fire Protection District No. 1
of Evangeline Parish, Louisiana
Mamou, Louisiana

We have compiled the accompanying component unit financial statements of the Mamou Fire Protection District No. 1 of Evangeline Parish, Louisiana as of December 31, 1995, and for the year then ended, in accordance with Statements on Standards 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 information that is the representation of management. We have not audited or reviewed the accompanying component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Johnson & Vidrine

Johnson & Vidrine
Certified Public Accountants

June 18, 1996

2

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COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statements - Overview)

MAMOU FIRE PROTECTION DISTRICT NO. 1
BALANCE SHEET - ALL FUND TYPES
DECEMBER 31, 1995

| | Governmental Fund Type | Account Group |
|--|-----------------------------|---------------------------------|
| | <u>General Fund</u> | <u>General Fixed Assets</u> |
| <u>ASSETS</u> | | |
| Cash on Deposit | \$ 14,082 | \$ |
| Certificates of Deposit (at cost) | 44,080 | |
| Receivables (\$0 allowance for doubtful accounts) | | |
| Ad Valorem Taxes | 61,284 | |
| State Revenue Sharing | 15,060 | |
| General Fixed Assets | <u> </u> | <u>487,506</u> |
| Total Assets | <u>\$134,506</u> | <u>\$487,506</u> |
| <u>LIABILITIES</u> | | |
| Accounts Payable | <u>\$ 461</u> | <u>\$ -0-</u> |
| Total Liabilities | <u>\$ 461</u> | <u>\$ -0-</u> |
| <u>FUND EQUITY</u> | | |
| Investment in General Fixed Assets | \$ | \$487,506 |
| Fund Balance-Unreserved, Undesignated | <u>134,045</u> | |
| Total Fund Balance | <u>\$134,045</u> | <u>\$ -0-</u> |
| Total Fund Equity | <u>\$134,045</u> | <u>\$487,506</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$134,506</u> | <u>\$487,506</u> |

The accompanying notes are an integral part of this statement.

MAMOU FIRE PROTECTION DISTRICT NO. 1
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP Basis) AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1995

| | <u>General Fund</u> | |
|--|---------------------|-------------------|
| | <u>Budget</u> | <u>Actual</u> |
| <u>REVENUE:</u> | | |
| Taxes | \$58,129 | \$ 57,768 |
| State Revenue Sharing | 14,910 | 15,000 |
| Intergovernmental | 12,967 | 14,374 |
| Interest | 1,800 | 4,319 |
| Forestry Grant | <u>1,055</u> | <u>987</u> |
| Total Revenues | <u>\$88,861</u> | <u>\$ 92,448</u> |
| <u>EXPENDITURES:</u> | | |
| Current Operating | | |
| Truck & Building Maintenance | \$12,700 | \$ 10,923 |
| Miscellaneous | 10,610 | 15,403 |
| Supplies | 1,400 | 1,415 |
| Salaries and Wages | 7,700 | 9,676 |
| Payroll Taxes | 1,500 | 742 |
| Utilities/Telephone | 6,500 | 7,770 |
| Insurance | 14,000 | 15,303 |
| Per Diem Paid Board Members | 3,000 | 2,630 |
| Legal and Accounting | 1,230 | 2,505 |
| Volunteer Firemen | 18,510 | 21,171 |
| Office Expense | 1,200 | 1,123 |
| Capital Outlay | <u>10,000</u> | <u>14,037</u> |
| Total Expenditures | <u>\$88,350</u> | <u>\$102,698</u> |
| <u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u> | <u>\$ 511</u> | <u>\$(10,250)</u> |
| <u>FUND BALANCE, BEGINNING OF YEAR</u> | | <u>144,295</u> |
| <u>FUND BALANCE, END OF YEAR</u> | | <u>\$134,045</u> |

The accompanying notes are an integral part of this statement.

MAMOU FIRE PROTECTION DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

Mamou Fire Protection District No. 1 of Evangeline Parish was created by the Evangeline Parish Police Jury, as authorized by Louisiana Revised Statutes 38:1751-1802. The Mamou Fire Protection District No. 1 of Evangeline Parish is governed by a five member board of commissioners appointed by the police jury. The district is authorized to construct, maintain, and improve the system of fire protection within the district.

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of the criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within geographic boundaries of the government and is generally available to its citizens. A inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, this report includes all component units of the District.

MAMOU FIRE PROTECTION DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS, CONT'D.

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.

Fund Accounting

The accounts of the Mamou Fire Protection District No. 1 are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. 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 funds are grouped in the financial statements as follows:

Governmental Funds

General Fund - The General Fund is the General Operating Fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All Governmental Funds are accounted for on spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental Fund Operating Statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "Available Spendable Resources" during a period.

Fixed assets used in Governmental Fund Type Operations and infrastructure assets such as roads, etc. (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, rather than in Governmental Funds. No depreciation has been provided on General Fixed Assets.

MAMOU FIRE PROTECTION DISTRICT NO. 1
NOTES TO FINANCIAL STATEMENTS, CONT'D.

All Fixed Assets are valued at historical cost.

The General Fixed Asset Account Group is not a "fund." It is concerned only with measurement of financial position. It is not involved with measurement of results of operations.

Basis of Accounting

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 the Modified Accrual Basis of Accounting. Their revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Interest income is accrued when the receipt occurs soon enough after year end so as to be both measurable and available. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received

Expenditures are generally recognized under the Modified Accrual Basis of Accounting when the related fund liability is incurred.

Investments

Investments are in Certificates of Deposit and are stated at cost.

Budgets and Budgetary Accounting - The Fire District prepares a budget for the fiscal year in December of the year preceding. All budgetary items are from the original adopted budget or from amended budgets.

NOTE B - SCHEDULE OF PER DIEM PAID BOARD MEMBERS

A schedule of Per Diem paid to Board Members is as follows:

| | |
|------------------|----------------|
| Spencer Long | \$ 560 |
| Rheinhard Bieber | 390 |
| Dowell Deshotel | 560 |
| Earl LaFleur | 560 |
| Greg Monier | 560 |
| Total | <u>\$2,630</u> |

MAMOU FIRE PROTECTION DISTRICT NO. 1
 NOTES TO FINANCIAL STATEMENTS, CONT'D.

NOTE C - RETIREMENT SYSTEM

The employees of the district are covered by social security.

NOTE D - 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 in June.

For the year ended December 31, 1995 taxes of 8.00 mills were levied on property and were dedicated to Fire Protection.

NOTE E - COLLATERALIZATION OF CASH

| | |
|----------------------------------|-----------------|
| Amount secured by FDIC Insurance | \$58,162 |
| Amount unsecured | <u>-0-</u> |
| Total Cash | <u>\$58,162</u> |

NOTE F - GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

| | Balance <u>1/1/95</u> | <u>Additions</u> | <u>Deletions</u> | Balance <u>12/31/95</u> |
|-------------------------------|--------------------------|------------------|-------------------|----------------------------|
| Buildings and Improvements | \$159,683 | \$ | \$ | \$159,683 |
| Equipment | <u>313,786</u> | <u>14,037</u> | <u> </u> | <u>327,823</u> |
| Total | <u>\$473,469</u> | <u>\$14,037</u> | <u>\$ -0-</u> | <u>\$487,506</u> |

Beginning balances are based on estimated values. Current year additions are based on actual costs.

NOTE G - LONG TERM DEBT

The Fire District has received approval to issue \$375,000 in Certificates of Indebtedness secured by revenues of the District's Millage Tax. The proceeds will be used to purchase 3 fire trucks.

JOHNSON & VIDRINE
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS:

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners
Mamou Fire Protection District No. 1
Evangeline Parish, Louisiana
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, 1995, included in the accompanying 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 procedures 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 were no expenditures made during the year for materials and supplies exceeding \$5,000.

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 the required list.

9

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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 in January, 1995 which indicated that the budget had been adopted by the commissioners of Mamou Fire Protection District No. 1 by a vote of 5 in favor and 0 opposed.

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 and expenditures for the year exceeded 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 six 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 and the chairman of the Board of Commissioners. In addition, each of the disbursements were traced to the district's minute book where they were approved by the full commission.

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).

Mamou Fire Protection District No. 1 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building.

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. The District did receive approval to issue \$375,000 in Certificates of Indebtedness which will be used to purchase 3 fire trucks.

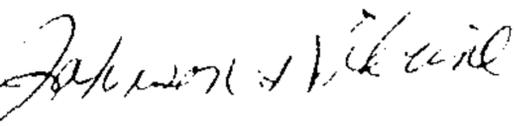
Advances and Bonuses

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

A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected disbursement 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.



Johnson & Vidrine
Certified Public Accountants

June 18, 1996
Eunice, Louisiana