

**MANSURA VOLUNTEER FIRE DEPARTMENT, INC.**  
**Mansura, Louisiana**

**Financial Statements**  
**For the Year Ended June 30, 2018**

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# *Roy K. Derbonne, Jr., LLC*

Certified Public Accountant  
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Alexandria, Louisiana 71301-6878

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Member  
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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors  
Mansura Volunteer Fire Department, Inc.  
Mansura, Louisiana

I have reviewed the accompanying financial statements of the Mansura Volunteer Fire Department, Inc., (a non-profit organization) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the Table of Contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Organization's personnel. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountant's Responsibility**

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

### **Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters Paragraphs**

### *Required Supplementary Information*

The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive and the Schedules of Current Year and Prior Year Findings are presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to my review engagement. I have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any form of assurances on such supplementary information.

### *Other Reporting Requirements*

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report dated August 28, 2019, on the results of my agreed-upon procedures, which can be found on pages 14 and 15 of this reports.

The Louisiana Attestation Questionnaire is presented on pages 15 through 18 of this report.



**Roy Derbonne**

Certified Public Accountant

Alexandria, Louisiana

August 28, 2019

MANSURA VOLUNTEER FIRE DEPARTMENT, INC.  
Mansura, Louisiana

Statement of Financial Position  
June 30, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 91,056
Accounts Receivable	<u>86,737</u>
Total Current Assets	177,793

Non-Current Assets

Depreciable Capital Assets, Net	<u>507,553</u>
Total Non-Current Assets	<u>507,553</u>

Total Assets

\$ 685,346

LIABILITIES

Current Liabilities

Current Portion of Long-Term Debt	29,422
Accounts Payable	4,932
Accrued Interest Payable	<u>4,346</u>
Total Current Liabilities	38,700

Long-Term Liabilities

Notes Payable	<u>210,375</u>
Total Liabilities	249,075

Net Assets

With Donor Restrictions	34,798
Without Donor Restrictions	<u>401,473</u>
	<u>436,271</u>

Total Liabilities and Net Assets

\$ 685,346

See independent accountant's review report.

MANSURA VOLUNTEER FIRE DEPARTMENT, INC.

Mansura, Louisiana

Statement of Activities

For the Year Ended June 30, 2018

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
<b>Revenues</b>			
Fundraising, Net	\$ 5,536	\$ -	\$ 5,536
Ad Valorem Taxes	-	102,732	102,732
<b>Intergovernmental Revenue</b>			
Federal	-	15,829	15,829
2% Fire Insurance Rebate	-	13,090	13,090
Sales Tax Revenue	-	46,038	46,038
Avoyelles Parish Police Jury	-	1,080	1,080
Town of Mansura, Louisiana	-	20,000	20,000
Interest Income	117	-	117
Miscellaneous Revenue	14,293	-	14,293
<b>Total Revenues</b>	<u>19,946</u>	<u>198,769</u>	<u>218,715</u>
<b>Operating Expenses</b>			
Depreciation	-	70,104	70,104
Interest	-	9,808	9,808
Insurance	-	23,608	23,608
Office	3,216	-	3,216
Repairs	-	34,085	34,085
Telephone	-	2,242	2,242
Legal and Professional	1,200	-	1,200
Meeting Fees	2,761	-	2,761
Utilities	6,022	-	6,022
Uniforms	-	1,701	1,701
Fireman's Per Diem	-	5,685	5,685
Conference Expenses	4,816	-	4,816
Fuel	-	3,975	3,975
Equipment Testing	-	12,763	12,763
Banquet Expense	2,716	-	2,716
Other	1,631	-	1,631
<b>Total Operating Expenses</b>	<u>22,362</u>	<u>163,971</u>	<u>186,333</u>
Change in Net Assets	(2,416)	34,798	32,382
Net Assets, Beginning of the Year	<u>403,889</u>	<u>-</u>	<u>403,889</u>
Net Assets, End of the Year	<u>\$ 401,473</u>	<u>\$ 34,798</u>	<u>\$ 436,271</u>

See independent accountant's review report.

MANSURA VOLUNTEER FIRE DEPARTMENT, INC.

Mansura, Louisiana

Statement of Cash Flows

For the Year Ended June 30, 2018

Cash Flows Provided by Operating Activities:

Change in Net Assets	\$ 32,382
Adjustments to Reconcile Change in Net Assets -	
Depreciation	70,104
Decrease in Accounts Receivable	1,776
Increase in Accounts Payable	616
Total Adjustments	<u>72,496</u>
Net Cash Provided by Operating Activities	104,878

Cash Flows from Investing Activities:

Purchase of Trucks and Equipment	<u>(36,074)</u>
Net Cash Used from Investing Activities	(36,074)

Cash Flows from Financing Activities:

Decrease in Accrued Interest Payable	(115)
Payment of Principle on Notes Payable	<u>(29,124)</u>
Net Cash Used by Financing Activities	<u>(29,239)</u>

Net Increase in Cash and Cash Equivalents 39,565

Cash and Cash Equivalents, Beginning of Year 51,491

Cash and Cash Equivalents, End of Year \$ 91,056

Supplemental Disclosures:

1. Cash used to pay Interest expense incurred during the year was \$9,808.

See independent accountant's review report.

MANSURA VOLUNTEER FIRE DEPARTMENT, INC.

Mansura, Louisiana

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

Introduction

The Mansura Volunteer Fire Department was created on September 12, 1988 as a nonprofit corporation as defined in Louisiana Revised Statutes of R.S. 1950 Title 12, Chapter 2. The Organization operates under a Board of Directors consisting of a President, Vice-President, and a Secretary-Treasurer. Board members are elected on an annual basis. The members of the Mansura Volunteer Fire Department vote on all matters brought before the Board. The Fire Department serves approximately 2,007 structures and meetings are held monthly.

A. Basis of Presentation

The accompanying financial statements of the Mansura Volunteer Fire Department, Inc., have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. For the year ended June 30, 2018, the Mansura Volunteer Fire Department, Inc. adopted Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Under ASU 2016-14, the Organization is required to report information regarding the financial position and activities according to two classes of net assets; assets with donor restrictions and assets without donor restrictions. Accordingly, Net Assets of the Organization and changes therein are classified and reported as follows:

*Assets without donor restrictions* - The part of net assets that are not restricted by donor/grantor-imposed stipulations.

*Assets with donor restrictions* - The part of net assets that are restricted by donor/grantor-imposed stipulations.

B. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent 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.

C. Cash and Cash Equivalents Cash Flows

Cash and Cash Equivalents includes all demand, savings accounts and certificates of deposit with a maturity of three months or less .



MANSURA VOLUNTEER FIRE DEPARTMENT, INC.

Mansura, Louisiana

Notes to the Financial Statements

Summary of Significant Accounting Policies (Continued)

D. Property and Equipment

Property and equipment are stated at cost. Additions, renewals and betterments that extend the useful life of the assets are capitalized. Maintenance and repair expenditures are expensed as incurred. Provisions for depreciation and amortization are computed using the straight-line method over the assets useful lives, which range from 5 to 40 years. Capitalization threshold of \$500 is used.

E. Receivables and Property Taxes

Receivables are the result of unpaid assessed property taxes. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1st and are due and payable on or before December 31. All unpaid taxes become delinquent January 2 of the following year. The taxes are assessed by the Avoyelles Parish Assessor's Office and collected by the Avoyelles Parish Sheriff's Office. The taxes are then remitted to the Avoyelles Parish Police Jury on behalf of Fire Protection District No. 2. The Fire Department is one of 14 members in the District. After deducting a fee of \$40,000 to defray the expenses of the Board of Commissioners of the Fire Protection District, each member is guaranteed a base amount of \$25,000. Any remaining funds are distributed to the members on a basis of structures served.

Note 2. Cash and Cash Equivalents

Cash and cash equivalents as of June 30, 2018, are as follows:

Cash in Bank	\$ 91,056
Total Cash and Cash Equivalents	<u>\$ 91,056</u>

The Organization's cash, demand deposits, savings and certificates of deposit are insured by the FDIC at an amount up to \$250,000.

Note 3. Fixed Assets and Deprecation

The following schedule summarizes estimated useful life, cost and accumulated depreciation of property, plant and equipment as of June 30, 2018:

Description	Life	
Buildings	3-40 Years	\$ 336,341
Equipment	5-25 Years	764,235
Trucks	5-20 Years	968,919
Less: Accumulated Depreciation		<u>(1,561,942)</u>
Net Fixed Assets		<u>\$ 507,553</u>

Depreciation expense for the year ended June 30, 2018 was \$70,104.

MANSURA VOLUNTEER FIRE DEPARTMENT, INC.

Mansura, Louisiana

Notes to the Financial Statements

Note 4. Notes Payable

Notes payable as of June 30, 2018 consist of:

<u>Government Capital Organization</u> - \$204,000 note dated November 11, 2009 due in annual installments of \$19,999; interest at 5 per cent per annum; maturing in 2024; and is secured by pumper truck.	\$ 118,350
<u>Cottonport Bank</u> - \$30,820 note dated July 25, 2016 due in monthly installments of \$600; interest at 6.26 per cent per annum; maturing in 2022; and is secured by a suburban vehicle.	20,127
<u>Red River Bank</u> - \$150,075 unsecured note dated September 7, 2012 due in monthly installments of \$1,076; interest at 3.5 per cent per annum; maturing in 2027.	<u>101,320</u>
Total Notes Payable	239,797
Less: Current Portion	<u>(29,422)</u>
Total Long-Term Liabilities	<u>\$ 210,375</u>

The annual requirements to amortize all notes and bonds outstanding as of June 30, 2018 are as follows:

<u>Period Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 29,422	\$ 10,705	\$ 40,127
2020	30,880	9,248	40,127
2021	32,413	7,715	40,127
2022	27,253	6,277	33,531
2023	27,880	5,053	32,932
2024-2028	<u>91,949</u>	<u>7,562</u>	<u>99,511</u>
Total	<u>\$ 239,797</u>	<u>\$ 46,559</u>	<u>\$ 286,356</u>

Note 5. Donated Services

Unpaid volunteers have made significant contributions of their time to the Organization. The value of the contributed time is not reflected in these statements since it is not susceptible to an objective measurement as required by SFAS No. 116.

Note 6. Retirement Commitments

Individuals who serve the Fire Department are volunteers; therefore, there is no liability for any retirement benefits.

Note 7. Litigation

At June 30, 2018 there is no litigation pending against the Organization.

MANSURA VOLUNTEER FIRE DEPARTMENT, INC.  
Mansura, Louisiana

Notes to the Financial Statements

Note 8. Federal and State Grants

The Organization received a Department of Agriculture grant in the the amount of \$15,829 for the purchase of equipment. The Fire Department met all grant requirements.

Note 9. Subsequent Events

Management has evaluated events through August 28, 2019, the date on which the fiancial statements were available for issue. There were no items to be reported for subsequent events.

Note 10. Income Tax

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. As of June 30, 2018, tax years 2016, 2017 and 2018 were still within the prescription period for examination by taxing authorities.

**OTHER REQUIRED SUPPLEMENTARY INFORMATION**

MANSURA VOLUNTEER FIRE DEPARTMENT, INC.

Mansura, Louisiana

Schedule of Compensation, Benefits and Other Payments to

Agency Head or Chief Executive Officer

For the Year Ended June 30, 2018

Name of Agency Head: Kenney Bordelon, President

Purpose	
Salary	\$ -
Benefits - Insurance	-
Benefits - Retirement	-
Car Allowance	-
Vehicle Provided by Agency	-
Per Diem	-
Reimbursement for Call Outs	780
Travel	-
Registration Fees	-
Conference Travel	-
Vouchered Expenses	-
Special Meals	-
Total of Compensation, Benefits and Other Payments	\$ 780

See independent accountant's review report.

MANSURA VOLUNTEER FIRE DEPARTMENT, INC.

Mansura, Louisiana

SUMMARY SCHEDULE OF CURRENT YEAR REPORT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2018

Current Year Finding

2018-1 Failure to furnish review report to the Legislative Auditor within six months of the close of the fiscal year.

Criteria: Louisiana RS 24:513 requires the report to be completed and filed with the Legislative Auditor within six months after the close of the Organization's fiscal year end.

Condition: Not in compliance with La. RS 24:513.

Cause: The CPA for the Organization had many health issues and his only staff person unexpectedly died. These health problems caused the report to be late.

Effect: Placing the Organization in non-compliance status until the report is completed and submitted to the Legislative Auditor.

Recommendation: Engage CPA before year end to ensure that the report is completed and submitted to the Legislative Auditor on time.

Management's Reponses: Management concurs with the finding and will engage a CPA timely to make sure that the report is completed and submitted within the provisions of La. RS 24:513.

MANSURA VOLUNTEER FIRE DEPARTMENT, INC.  
Mansura, Louisiana

SUMMARY SCHEDULE OF PRIOR YEAR REPORT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2018

For Year Ended June 30, 2017

There were no prior year findings.

# Roy K. Derbonne, Jr., LLC

Certified Public Accountant  
1101 Bolton Avenue, Suite A  
Alexandria, Louisiana 71301-6878

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Society of Louisiana C.P.A.'s

## INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES

Board of Directors  
Mansura Volunteer Fire Department  
Mansura, Louisiana

I have performed the procedures in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Mansura Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Mansura Volunteer Fire Department, Inc.'s compliance with certain laws and regulations during the year ended June 30, 2018, 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 and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I 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.

### FEDERAL, STATE, AND LOCAL AWARDS

1. Determine the amount of Federal, State, and Local award expenditures for the year by grant and grant year.

The Organization received a Forestry Grant in the amount of \$15,829, from the Department of Agriculture for the purpose of acquiring equipment. The Fire Department complied with all the grant requirements in acquiring the equipment.

### PUBLIC BID LAW

2. Review all expenditures made during the for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-R.S. 38:2211-2251 (the public bid law).

No single expenditure exceeded \$30,000.

### CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

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

The Organization had no paid employees during the period under examination.



## BUDGETING

4. Obtain a copy of the legally adopted budget and all amendments.

The Organization is not required to adopted a budget.

## ACCOUNTING AND REPORTING

5. Review expenditures paid with ad valorem tax monies to determine that the expenditures were spent in accordance with the tax issue approved by the voters.

I reviewed 29 expenditures and noted that all expenditures were for equipment, buildings, note payments, supplies and training in accordance with the ad valorem tax issue and also proper documentation and approval.

## MEETINGS

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

Management provided me with copies of the action taken at the monthly meetings and they seem to be in compliance with the law.

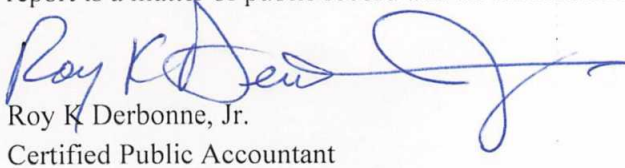
## PRIOR COMMENTS AND RECOMMENDATIONS

7. Review prior year suggestions, recommendations, and/or comments and indicate the extent to which such matters have been resolved.

There were no prior year suggestions, recommendations, or comments.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Mansura Volunteer Fire Department, Inc., 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.

  
Roy K. Derbonne, Jr.  
Certified Public Accountant

August 28, 2019  
Alexandria, Louisiana

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Quasi-Public Agencies)**

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana quasi-public agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
(For Attestation Engagements of Quasi-public Agencies)

12/10/18 (Date Transmitted)  
Roy K. Darbonne (CPA Firm Name)  
1101 Bolton Ave, Suite A (CPA Firm Address)  
ALEXANDRIA, LA 71301-6878 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2018 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes  No [ ]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes  No [ ]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No [ ]

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes  No [ ]

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

N/A Yes [ ] No [ ]

**Reporting**

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes  No

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

*N/A*

Yes  No

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No

We have evaluated our compliance with these laws and regulations prior to making these representations.

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.

Yes  No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants 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 your report.

Yes  No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No

The previous responses have been made to the best of our belief and knowledge.

<u><i>Ray Bourde</i></u>	Secretary	<u>12-27-18</u>	Date
<u><i>Carol Lambert</i></u>	Treasurer	<u>12-27-18</u>	Date
<u><i>[Signature]</i></u>	President	<u>12-27-18</u>	Date