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

Financial Report

Year Ended December 31, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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

8/24/11

## TABLE OF CONTENTS

	<u>Page No.</u>
Accountant's Report	1
REQUIRED SUPPLEMENTAL INFORMATION	2
Management's Discussion and Analysis	3-5
GOVERNMENT-WIDE FINANCIAL STATEMENTS	6
Statement of net assets	7
Statement of activities	8
FUND FINANCIAL STATEMENTS	9
Balance sheet	10
Statement of revenues, expenditures and changes in fund balance - government fund	11
Reconciliation of the governmental fund balance sheet to the government-wide statement of net assets	12
Reconciliation of the statement of revenues, expenditures and changes in fund balance of the governmental funds to the statement of activity	13
Notes to the financial statements	14-18
SUPPLEMENTAL INFORMATION	19
Independent Accountant's Report on Applying Agreed-upon Procedures	20-22
Schedule of Findings and Questioned Costs	23
Schedule of Prior Year Findings	24
Louisiana Attestation Questionnaire	25-26

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(A Corporation of Certified Public Accountants)

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Mamou Fire Protection District No. 1  
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We have reviewed the accompanying 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, 2010. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Mamou Fire Protection District No. 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, we do not express such an opinion.

The management of Mamou Fire Protection District No. 1 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

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

Management's discussion and analysis on pages 3 through 5 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information.

*Darnall, Sikes, Gardes & Frederick*

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June 20, 2011

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**REQUIRED SUPPLEMENTAL INFORMATION**

## Management's Discussion and Analysis

As management of the Mamou Fire Protection District No. 1, we provide readers of the District's financial statements this narrative overview and analysis of the financial activities of the District, for the twelve months ended December 31, 2010. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

### Financial Highlights

The financial statements provide these insights into the results operations for the twelve months ended December 31, 2010.

- The District showed a net increase in overall net assets of \$83,716 or 6% this year.
- A significant portion of the District's net assets (54%) are invested in capital assets, which accounts for \$766,752 of the District's \$1,421,527 total net assets.
- Net Capital Assets of the District decreased by \$77,793 or 8% which is attributable to current year depreciation expense offset by the purchase of capital assets.
- Revenues received by the District increased \$12,433 during the current fiscal year. This represents a 4% increase from the previous year which is primarily attributable to a grant received for capital purchases.
- Revenues totaled \$318,632 while operating expenses totaled \$234,916 with salaries and payroll taxes representing 10.9 percent.

### Using This Financial Report

This report contains a series of financial statements. The statement of net assets on page 7 and the statement of revenues, expenses, and changes in net assets on page 8 provide information on all activities of the District as a whole. These statements include all assets, liabilities, revenues and expenses using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The accompanying financial statements present information only on the funds maintained by the District.

All of the District's expenses incurred for the provision of fire services are reported in a governmental fund. This fund is reported using the accrual basis of accounting, which measures revenues when earned and expenses when incurred.

### Financial Analysis of the District as a Whole

Our analysis below will focus on key elements of the total funds for the twelve months ended December 31, 2010.

#### Condensed Statement of Net Assets

Assets:	
Current assets	\$ 808,810
Capital assets	<u>766,752</u>
Total assets	<u>\$ 1,575,562</u>

**Condensed Statement of Net Assets (continued)**

Liabilities:	
Current liabilities	\$ 32,035
Long-term liabilities	<u>122,000</u>
<b>Total liabilities</b>	<u><b>154,035</b></u>
Net assets:	
Investment in capital assets, net of related debt	617,752
Unrestricted	<u>803,775</u>
<b>Total net assets</b>	<u><b>\$ 1,421,527</b></u>
<b>Change in Net Assets</b>	
Operating revenues	\$ 313,064
Operating expenses	<u>234,916</u>
Operating income	78,148
Nonoperating revenues	
Interest income	<u>5,568</u>
<b>Increase in net assets</b>	<u><b>\$ 83,716</b></u>

As of December 31, 2010, the District "as a whole" had asset greater than its liabilities by \$1,421,527.

The District's unrestricted net assets at December 31, 2010 were \$803,775. This is an increase from the prior year of \$134,509. It is important that the District have unrestricted net assets so that we will have resources available to adapt to changes in the economy, emergencies, and unexpected needs.

**Capital Assets**

The District had invested \$766,752 in capital assets net of depreciation as of December 31, 2010. Capital assets are categorized as follows:

Land	\$ 63,922
Buildings and improvements	240,903
Fire trucks	797,270
Equipment	<u>281,795</u>
<b>Total capital assets</b>	<u><b>\$1,383,890</b></u>

Additional information on the District's capital assets can be found in Note 5, page 17.

**Long-Term Debt**

The District issued in 2005 certificates of indebtedness, series 2005 in the amount of \$275,000 at an interest rate of 3.90%, secured by revenues of the District's Mileage Tax. The balance owed on this indebtedness as of December 31, 2010 is \$149,000.

Additional information on the District's long-term debt can be found in Note 6 on page 17 of this report.

**Additional Information**

Mamou Fire Protection District No. 1 is currently funded through an 8.09 mill 10 year property tax scheduled to expire on December 31, 2014.

**Requests for Information**

This financial report is designed to provide a general overview of the Mamou Fire Protection District No. 1 finances for all those with and interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Larry Bieber, Chairman, Mamou Fire Protection District No. 1, P.O. Box 38, Mamou, LA 70554.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Statement of Net Assets  
December 31, 2010

ASSETS

Current assets:	
Cash	\$ 6,396
Certificates of deposit	525,000
Prepaid expense	17,449
Interest receivable	2,344
Accounts receivable	<u>257,621</u>
Total current assets	<u>808,810</u>
Capital assets:	
Land	63,922
Buildings and improvements	240,903
Fire trucks	797,270
Equipment	<u>281,795</u>
	1,383,890
Less: Accumulated depreciation	<u>(617,138)</u>
Total capital assets, net of accumulated depreciation	<u>766,752</u>
Total assets	<u>1,575,562</u>

LIABILITIES

Current liabilities:	
Payroll liabilities	5,035
Certificate of indebtedness	<u>27,000</u>
Total current liabilities	<u>32,035</u>
Long-term liabilities:	
Certificate of indebtedness	<u>122,000</u>
Total liabilities	<u>154,035</u>

NET ASSETS

Invested in capital assets, net of related debt	617,752
Unrestricted	<u>803,775</u>
Total net assets	<u>\$ 1,421,527</u>

See accompanying notes and accountant's report.

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Statement of Activities  
Year Ended December 31, 2010

Functions/Programs	Expenses	Program Revenues		Net Revenues (Expenses)
		Charges for Services	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>				
General government	\$ 228,754	\$ -	\$ 9,659	\$ (219,095)
Interest on long-term debt	<u>6,162</u>	<u>-</u>	<u>-</u>	<u>(6,162)</u>
Total governmental activities	<u>\$ 234,916</u>	<u>\$ -</u>	<u>\$ 9,659</u>	<u>(225,257)</u>

**General Revenues**

Ad valorem taxes	249,170
State revenue sharing	54,235
Miscellaneous	-
Interest earnings	<u>5,568</u>
Total general revenues	<u>308,973</u>
Change in net assets	83,716
Net assets, beginning	<u>1,337,811</u>
Net assets, ending	<u>\$ 1,421,527</u>

See accompanying notes and accountant's report.

**FUND FINANCIAL STATEMENTS**

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Balance Sheet  
Governmental Funds  
Year Ended December 31, 2010

ASSETS

Current assets:	
Cash	\$ 6,396
Certificates of deposit	525,000
Interest receivable	2,344
Prepaid expense	17,449
Accounts receivable	<u>257,621</u>
Total assets	<u>\$ 808,810</u>

LIABILITIES AND FUND BALANCE

Current Liabilites:	
Payroll liabilites	<u>\$ 5,035</u>
Total liabilites	<u>5,035</u>
Fund Balance:	
Unrestricted	<u>803,775</u>
Total liabilities and fund balance	<u>\$ 808,810</u>

See accompanying notes and accountant's report.

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
Ended December 31, 2010

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>Operating revenues:</b>				
Taxes	\$ 230,000	\$ 240,000	\$ 249,170	\$ 9,170
State	55,000	40,000	54,235	14,235
Grant	4,000	-	9,659	9,659
Miscellaneous	1,000	500	-	(500)
Total operating revenues	<u>290,000</u>	<u>280,500</u>	<u>313,064</u>	<u>32,564</u>
<b>Operating expenditures:</b>				
Current Operating -				
Communications equipment	5,000	5,000	3,505	1,495
Contract labor	-	-	2,400	(2,400)
Equipment rental	-	-	1,692	(1,692)
Fire equipment	15,000	15,000	16,334	(1,334)
Fireman training	2,000	1,000	354	646
Fuel	8,000	4,000	3,994	6
Insurance	35,000	25,000	21,630	3,370
Legal ads	2,000	1,000	975	25
Legal and accounting	4,000	4,000	3,800	200
Miscellaneous	14,500	6,000	6,362	(362)
Office expense	1,000	1,200	1,121	79
Payroll taxes	7,000	3,500	5,775	(2,275)
Per diem paid board members	2,000	2,000	1,650	350
Salaries and wages	22,800	22,800	19,720	3,080
Supplies	5,000	5,000	4,692	308
Repairs and maintenance	36,000	32,000	20,009	11,991
Utilities/telephone	12,000	11,000	11,136	(136)
Volunteer Firemen reimbursement	22,000	16,000	16,153	(153)
Capital outlay	10,000	10,000	9,659	341
Principal payments	36,000	27,000	27,000	-
Interest payments	6,800	5,300	6,162	(862)
Total operating expenses	<u>246,100</u>	<u>196,800</u>	<u>184,123</u>	<u>12,677</u>
Operating income	43,900	83,700	128,941	45,241
<b>Nonoperating revenues:</b>				
Interest	<u>8,000</u>	<u>6,000</u>	<u>5,568</u>	<u>(432)</u>
Change in fund balance	51,900	89,700	134,509	<u>\$ 44,809</u>
Fund balance, beginning	-	-	669,266	
Fund balance, ending	<u>\$ 51,900</u>	<u>\$ 89,700</u>	<u>\$ 803,775</u>	

See accompanying notes and accountant's report.

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Government-Wide Statement of Net Assets  
Year Ended December 31, 2010

Total Fund Balances - Total Governmental Funds	\$ 803,775
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet	766,752
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Funds Balance Sheet	<u>(149,000)</u>
Total Net Assets - Governmental Activities	<u>\$1,421,527</u>

See accompanying notes and accountant's report.

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Reconciliation of the Statement of Revenues,  
Expenditures and Change in Fund Balance  
of the Governmental Funds to the Statement of Activities  
Year Ended December 31, 2010

Net Changes in Fund Balances - Total Governmental Funds	\$ 134,509
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.	(77,793)
Governmental funds report principal paid as an expenditure but, in the Statement of Activities, these payments represent a reduction in liabilities. This is the amount of principal paid in the current period.	<u>27,000</u>
Change in Net Assets - Governmental Activities	<u>\$ 83,716</u>

See accompanying notes and accountant's report.

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Legal Organization

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 fire district is authorized to construct, maintain, and improve the system of fire protection within the district.

The Mamou Fire Protection District No. 1 is a component unit of the Evangeline Parish Police Jury.

Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the activities of the government. Both the government-wide and fund financial statements categorize primary activities as governmental.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Taxes and items not properly included among program revenues are reported as *general revenues*.

Measurement Focus, Basis of Accounting, and Financial Statements Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Fund Accounting

The Fire District uses funds 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.

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Budget And Budgetary Accounting

The Fire District adopts a budget for the General Fund during December of the year preceding the year budgeted.

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.

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost. Donated assets are recorded at their estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Building and improvements	20 – 40 years
Fire Trucks	15 years
Equipment	7 – 30 years

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.

Subsequent Events

Management has evaluated subsequent events through June 20, 2011, the date the financial statements were available to be issued.

NOTE 2 CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Cash and cash equivalents are stated at cost, which approximates market.

NOTE 3 RETIREMENT SYSTEM

The employees of the district are covered by social security.

NOTE 4 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, 2010, taxes of 8.09 mills were levied on property and were dedicated to Fire Protection.

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Notes to Financial Statements

NOTE 5 CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2010, are as follows:

	<u>Balance 1/1/2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2010</u>
Governmental activities				
Land	\$ 63,922	\$ -	\$ -	\$ 63,922
Buildings and improvements	240,903	-	-	240,903
Fire trucks	797,270	-	-	797,270
Equipment	<u>272,136</u>	<u>9,659</u>	-	<u>281,795</u>
Total	<u>1,374,231</u>	<u>9,659</u>	-	<u>1,383,890</u>
Less accumulated depreciation	<u>529,686</u>	<u>87,452</u>	-	<u>617,138</u>
Governmental activities				
Capital assets, net	<u>\$ 931,422</u>	<u>\$ (77,793)</u>	<u>\$ -</u>	<u>\$ 766,752</u>

Depreciation expense of \$87,452 was charged to governmental activities.

NOTE 6 LONG-TERM DEBT

The Fire District issued \$275,000 in Certificates of Indebtedness, at an interest rate of 3.90%, secured by revenues of the District's Millage Tax. The proceeds were used to purchase 2 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. Principal payments to maturity are as follows:

2011	\$ 27,000
2012	29,000
2013	30,000
2014	31,000
2015	<u>32,000</u>
	<u>\$ 149,000</u>

The following is a summary of changes in general long-term debt for the year ended December 31, 2010:

	<u>Balance 1/1/2010</u>	<u>Bond Proceeds</u>	<u>Principal Payments</u>	<u>Balance 12/31/2010</u>
Certificates of Indebtedness	<u>\$ 176,000</u>	<u>\$ -</u>	<u>\$ 27,000</u>	<u>\$ 149,000</u>

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Notes to Financial Statements

NOTE 7 DESCRIPTION OF LEASING ARRANGEMENTS

The Fire District entered into a prepaid lease agreement for a rescue truck in the amount of \$25,345. The lease will be amortized over fifteen years. Rent expense for the year ended December 31, 2010 totaled \$1,692.

2011	1,692
2012	1,692
2013	1,692
2014	1,692
2015	1,692
2016-2020	8,460
2021	529
	<u>\$ 17,449</u>

NOTE 8 PER DIEM PAID BOARD MEMBERS

The following is a summary of per diem paid to Board members for the year ended December 31, 2010:

Larry Bieber	\$ 360
Spencer Long	270
Greg Monier	330
Earl LaFleur	390
Tiqua Manuel	300
Total	<u>\$ 1,650</u>

**SUPPLEMENTAL INFORMATION**



# Darnall, Sikes, Gardes & Frederick.

(A Corporation of Certified Public Accountants)

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

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, 2010 included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in 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 \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no purchases of materials and supplies exceeding \$20,000 or public works purchases exceeding \$100,000.

### 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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Jennifer S. Ziegler, CPA/PFS, CFP™  
Chris A. Miller, CPA, CVA  
Stephen R. Dischler, MBA, CPA  
Steven G. Moosa, CPA  
M. Rebecca Gardes, CPA  
Pamela Mayeaux Bonin, CPA, CVA  
Joan B. Moody, CPA  
Erich G. Loewer, III, MTX, CPA, M.S. Tax  
Lauren F. Hebert, CPA/PFS  
Barbara Ann Watts, CPA  
Craig C. Babineaux, CPA/PFS, CFP™  
Jeremy C. Meaux, CPA  
Kathleen T. Darnall, CPA  
Dustin B. Baudin, CPA, MBA  
Kevin S. Young, CPA  
Adam J. Curry, CPA  
Chad M. Bailey, CPA  
Carol C. Guillory, CPA  
Christy S. Dew, CPA  
Cecelia A. Hoyt, CPA  
Blaine M. Crochet, CPA, M.S.  
Rachel W. Ashford, CPA  
Veronica L. LeBleu, CPA  
Jacob C. Roberie, CPA  
S. Luke Sonnier, CPA  
Kyle P. Saltzman, CPA  
Elise B. Faucheaux, CPA

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 in agreed-upon procedure (3) appeared on the list of immediate family members 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 and amended budgets.

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

We traced the adoption of the original and amended budgets to the minutes of a meeting which indicated that the budgets had been adopted.

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 did exceed budgeted revenues by 5% or more. Actual expenditures did not exceed budgeted expenditures by 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 approval.

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. Minutes of Meeting are printed in the local newspaper as evidenced by invoices.

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 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 who 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 note no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, conduct an audit, 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 is not intended to be 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.

*Dannall, Sikes, Gaudes & Frederick*

A Corporation of Certified Public Accountants

Eunice, Louisiana  
June 20, 2011

MAMOU FIRE PROTECTION DISTRICT NO. 1  
Evangeline Parish, Louisiana

Schedule of Findings and Questioned Costs  
Management's Responses and Planned Corrective Action  
Year Ended December 31, 2010

2010 1 Inadequate Segregation of Duties

Finding: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to economic limitations.

Recommendation: No action is recommended.

Management's Response: Managements concurs.

Planned Corrective Action: None.

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

**Schedule of Prior Year Findings**  
**Year Ended December 31, 2009**

**None.**

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

6/28/11 (Date Transmitted)

Darnall, Sikes, Gardes & Frederick, CPAs  
1231 East Laurel Avenue  
Eunice, La 70535  
\_\_\_\_\_  
(Auditors)

In connection with your review of our financial statements as of [date] and for the year 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 regulations 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 (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the 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 R.S. 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 R.S. 42:1119.  
Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-16), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.  
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 R.S. 44:1, 44:7, 44:31, and 44:36.  
Yes  No

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.  
Yes  No

We have had our financial statements reviewed in accordance with R.S. 24:513.  
Yes  No

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:1 through 42:13.

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 R.S. 39:1410.60-1410.65.

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, R.S. 14:138, and AG opinion 79-729.

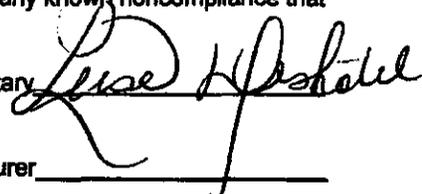
Yes  No

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 that may occur subsequent to the issuance of your report.

6-18-11  
Date

Secretary



\_\_\_\_\_  
Date

Treasurer

6-18-11  
Date

President

