



NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

FINANCIAL REPORT

DECEMBER 31, 2022

NAPoleonVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

FINANCIAL REPORT
DECEMBER 31, 2022

CONTENTS

	PAGE
INDEPENDENT ACCOUNTANTS' REVIEW REPORT	
Independent Accountants' Review Report	1 - 2
REQUIRED SUPPLEMENTARY INFORMATION - PART I	
Management's Discussion and Analysis	3 - 8
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of Net Position	9
Statement of Activities	10
FUND FINANCIAL STATEMENTS (FFS)	
Balance Sheet - General Fund	11
Reconciliation of the Balance Sheet – General Fund to the Statement of Net Position	12
Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund to the Statement of Activities	14
Notes to Financial Statements	15 - 21
REQUIRED SUPPLEMENTARY INFORMATION- PART II	
Budgetary Comparison Schedule - General Fund	22
SUPPLEMENTARY INFORMATION	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	23
Schedule of Findings and Responses	24
OTHER REPORTS AND SCHEDULES REQUIRED BY THE LOUISIANA LEGISLATIVE AUDITOR	
Independent Accountants' Report on Applying Agreed-Upon Procedures	25 - 27
Louisiana Attestation Questionnaire	28 - 30

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Commissioners of
Napoleonville Volunteer Fire Department
Napoleonville, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Napoleonville Volunteer Fire Department (Fire Department) (a nonprofit corporation) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Fire Department'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 management. 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.

Management's Responsibility for the Financial Statements

Management 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatements whether due to fraud or error.

Accountants' Responsibility

Our 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 American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are 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. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Fire Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

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 accordance with accounting principles generally accepted in the United States of America.



Required Supplementary Information

Accounting principles generally accepted in the United States of America require the management's discussion and analysis and budgetary comparison schedule on pages 3-8 and 22, respectively, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head on page 23 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information, and accordingly, do not express an opinion on such information.

Postlethwaite & Netterville

Donaldsonville, Louisiana
June 21, 2023

REQUIRED SUPPLEMENTARY INFORMATION – PART I

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2022

This section of the Fire Department's annual financial report presents our discussion and analysis of the Fire Department's financial performance during the fiscal year that ended on December 31, 2022 compared to the fiscal year that ended on December 31, 2021. Please read it in conjunction with the Fire Department's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The Fire Department's total net position increased by \$172,242 over the course of this year's operations. This resulted in a net increase in cash and cash equivalents of approximately \$182,000.
- Fire protection grant revenues decreased by \$41,533 from the prior year end. Grant revenues of \$203,987 accounted for approximately 53% of total revenue for 2022 as compared to \$245,520 or over 76% of total revenue for 2021.
- Expenses for the current year in the amount of \$210,525 remained consistent from the prior year expenses of \$211,216.
- The General Fund reported a fund balance of \$427,036. This is an increase of \$174,670 from prior year fund balance of \$252,366. The main increase is due from the proceeds received from the sale of the old station of \$125,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and supplementary information. The basic financial statements include two kinds of statements that present different views of the Fire Department:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Fire Department's overall financial status.
- The remaining statement is the general fund financial statement that focuses on individual parts of the Fire Department, reporting the Fire Department's operations in more detail than the government-wide statements.
 - The governmental fund statement tells how general government services like public safety were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Fire Department's financial statements, including the portion of the Fire Department's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2022

Figure A-1 Major Features of the Fire Department's Government and Fund Financial Statements		
	Government-wide Statements	Fund Statements General Fund
Scope	Entire Fire Department	The activities of the Fire Department
Required financial statements	<ul style="list-style-type: none">• Statement of net position• Statement of activities	<ul style="list-style-type: none">• Balance sheet• Statement of revenues, expenditures, and changes in fund balance
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after end of the year; expenditures when goods or services have been received or have otherwise been incurred

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2022

Government-wide Statements

The government-wide statements report information about the Fire Department as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and deferred outflows of resources and liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Fire Department's net position and how they have changed. Net position—the difference between the Fire Department's assets and deferred outflows of resources and liabilities and deferred inflows of resources—is one way to measure the Fire Department's financial health, or position.

- Over time, increases or decreases in the Fire Department's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the Fire Department include:

- Governmental activities—all of the Fire Department's basic services are included here. Fire protection grant revenues, fire insurance rebate, and interest finance most of these activities.

Fund Financial Statements

The fund financial statement provides more detailed information about the Fire Department's only significant fund, the General Fund. Funds are accounting devices that the Fire Department uses to keep track of specific sources of funding and spending for particular purposes.

The Fire Department has one type of fund:

- Governmental fund—The Fire Department's basic services are included in a governmental fund, the General Fund, which focuses on (1) how cash and other financial assets that can readily be converted to cash flows in and out and (2) the balance left at year-end that is available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Fire Department's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund statements, or on the subsequent page, that explains the relationship (or differences) between them.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2022

FINANCIAL ANALYSIS OF THE FIRE DEPARTMENT AS A WHOLE

The Fire Department's net position increased between fiscal years 2022 and 2021 increased 21.4 percent to nearly \$976,000. (See Table A-1.)

**Table A-1
Fire Department's Net Position**

	Governmental Activities	
	2022	2021
Current and other assets	\$ 427,036	\$ 252,366
Capital assets, net	548,635	551,063
Total assets	975,671	803,429
Deferred outflows of resources	-	-
Liabilities	-	-
Deferred inflows of resources	-	-
Net position		
Net investment in capital assets	548,635	551,063
Unrestricted	427,036	252,366
Total net position	\$ 975,671	\$ 803,429

Changes in net position. The Fire Department's total revenues increased nearly 20 percent to \$382,767 (See Table A-2). During 2022, \$203,987 or approximately 53 percent of the Fire Department's revenue came from the fire protection grant from the Assumption Parish Police Jury and \$125,000 or nearly 33 percent came from proceeds from the sale of the old fire station. The remaining revenue came from fire insurance rebates and in-kind services provided by volunteers.

The total cost of all expenses decreased approximately \$700 or 0.3 percent. All of the Fire Department's expenses are incurred in providing fire protection to the public within a designated area of Assumption Parish. (See Table A-2)

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2022

Governmental Activities

**Table A-2
Changes in the Fire Department's Net Position**

	Governmental Activities	
	2022	2021
Revenues		
Program revenues		
Fire protection grant	\$ 203,987	\$ 245,520
General revenues		
Fire insurance rebate	31,178	17,330
In-kind services	20,736	48,977
Contributions	420	1,250
Gain on sale of assets	125,000	7,192
Interest	1,446	72
Total revenues	382,767	320,341
Expenses		
General government – public safety	210,525	211,216
Total expenses	210,525	211,216
Increase in net position	172,242	109,125
Beginning net position, as restated	803,429	694,304
Ending net position	\$ 975,671	\$ 803,429

FINANCIAL ANALYSIS OF THE FIRE DEPARTMENT'S FUNDS

As the Fire Department completed the year, its governmental fund reported a fund balance of \$427,036, an increase from last year of \$174,670, or 69.2 percent. The main increase is due to proceeds from the sale of the old station of \$125,000 in 2022. Additionally, the fire insurance rebate received from the Assumption Parish Police Jury increased \$13,848 in the current year, to \$31,178, due to the surplus funds that the rebate is based off of being higher in 2022 compared to 2021.

General Fund Budgetary Highlights

- Over the course of the year, the Fire Department did not amend its budget. The 2022 budget reflected an increase in capital outlay as well as an increase in repairs and maintenance expense from the 2021 budget. The increase in budgeted capital outlay is due to the anticipated completion of the new tower building in the current year. The increase in budgeted repairs and maintenance is due to anticipated fire station and truck maintenance that was expected to be performed during 2022.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2022

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2022, the Fire Department had invested \$548,635 in capital assets. This amount represents a net decrease from the prior year of approximately \$2,400. This slight decrease is due to the new station with a cost of \$474,157 being placed in service and beginning to depreciate in the current year. The majority of the costs for the new station were expended during the prior year. The previous fire station along with equipment was sold during the year. Sales proceeds in the amount of \$125,000 are reported as a gain on sale of assets. The previous fire station and equipment in the amount of \$786,410 was removed from service during the year. These assets were fully depreciated and were previously reported as firefighting equipment in the following table. (See Table A-3)

**Table A-3
Fire Department's Capital Assets**

	Governmental Activities	
	2022	2021
Buildings	\$ 474,157	\$ -
Vehicles	1,314,410	1,314,410
Firefighting Equipment	308,755	1,088,378
Construction in Progress	24,418	474,157
Accumulated Depreciation	(1,573,105)	(2,325,882)
Net Capital Assets	\$ 548,635	\$ 551,063

Outstanding debt. As of December 31, 2022 and 2021, the Fire Department had no debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

During the current year, the Fire Department received local grant proceeds in the amount of \$203,987. This grant is expected to be recurring for 2022; therefore, the Fire Department's budget for 2022 is expected to remain consistent to the current fiscal year.

CONTACTING THE FIRE DEPARTMENT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Fire Department's finances and to demonstrate the Fire Department's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Gerald Richard, P.O. Box 911, Napoleonville, LA 70390.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

STATEMENT OF NET POSITION
DECEMBER 31, 2022

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Current Assets:	
Cash and cash equivalents	\$ 380,858
Due from other governments	46,178
Total current assets	<u>427,036</u>
Noncurrent Assets:	
Nondepreciable capital assets	24,418
Depreciable capital assets, net	<u>524,217</u>
Total noncurrent assets	<u>548,635</u>
Total assets	<u>975,671</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	-
<u>LIABILITIES</u>	-
<u>DEFERRED INFLOWS OF RESOURCES</u>	-
<u>NET POSITION</u>	
Net investment in capital assets	548,635
Unrestricted	<u>427,036</u>
Total net position	<u>\$ 975,671</u>

See accompanying notes and independent accountants' review report.

NAPoleonVILLE VOLUNTEER FIRE DEPARTMENT
NAPoleonVILLE, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Program Revenues			
Expenses	Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Net Expense and Changes in Net Position
<u>Functions/Programs</u>				
Governmental activities				
Public Safety	\$ 210,525	\$ -	\$ -	\$ 225,143
Total governmental activities	\$ 210,525	\$ -	\$ -	\$ 225,143
General Revenues:				
Fire insurance rebate				31,178
Gain on sale of assets				125,000
Interest				1,446
Total general revenues				157,624
Change in net position				172,242
Net position, beginning of year				803,429
Net position, end of year				\$ 975,671

See accompanying notes and independent accountants' review report.

FUND FINANCIAL STATEMENTS (FFS)

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

BALANCE SHEET
GENERAL FUND
DECEMBER 31, 2022

ASSETS

Cash and cash equivalents	\$ 380,858
Due from other governments	46,178
	<hr/>
Total Assets	\$ 427,036
	<hr/> <hr/>

LIABILITIES

\$ -

FUND BALANCES

Unassigned	427,036
	<hr/>
Total Fund Balances	427,036
	<hr/>
Total Liabilities and Fund Balances	\$ 427,036
	<hr/> <hr/>

See accompanying notes and independent accountants' review report.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

RECONCILIATION OF THE BALANCE SHEET GENERAL
FUND TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

Total fund balances - General Fund \$ 427,036

Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets used in governmental activities are not current
financial resources and therefore, are not reported in the General Fund.

Those assets consist of:

Buildings, vehicles, and equipment	2,097,322	
Construction in progress	24,418	
Less: Accumulated depreciation	<u>(1,573,105)</u>	<u>548,635</u>

Total net position - Governmental Activities \$ 975,671

See accompanying notes and independent accountants' review report.

NAPoleonVILLE VOLUNTEER FIRE DEPARTMENT
NAPoleonVILLE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

REVENUES

Intergovernmental:	
Fire protection grant	\$ 203,987
Fire insurance rebate	31,178
In-kind services	20,736
Other donations	420
Interest	1,446
Total revenues	<u>257,767</u>

EXPENDITURES

Current:	
Public safety	176,892
Capital outlay	31,205
Total expenditures	<u>208,097</u>

EXCESS OF REVENUES OVER EXPENDITURES 49,670

OTHER FINANCING SOURCES

Proceeds from the sale of asset	<u>125,000</u>
Total other financing sources	<u>125,000</u>
Change in fund balance	174,670
Fund balance - beginning of year	<u>252,366</u>
Fund balance - end of year	<u>\$ 427,036</u>

See accompanying notes and independent accountants' review report.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF
GENERAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Net change in fund balance - General Fund \$ 174,670

The change in net position reported for governmental activities in the statement of activities is different because from the change in fund balance reported in the statement of activities because:

The General Fund reports capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The cost of capital assts recorded in the current period is 31,205

Depreciation expense on capital assets is reported in the government-wide financial statements, but does not require the use of current financial resources and is not reported in the fund financial statements. Current year depreciation expense is (33,633)

Change in net position - Governmental Activities \$ 172,242

See accompanying notes and independent accountants' review report.

NAPoleonVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

On April 18, 1991, the Consolidated Fire Protection District of the Assumption Parish Police Jury (Police Jury) entered into a grant agreement with Napoleonville Volunteer Fire Department (the Fire Department). The fire protection grant was for the purpose of acquiring, maintaining, and operating buildings, machines, water tanks, water hydrants, water lines and any other things necessary to provide proper fire prevention and control of the property within the boundaries of the Fire Department. There is an annual contract renewal that becomes effective in January of each year.

The Fire Department is a privately created quasi-public corporation that is subject to the grant provisions of its funding agency. The board members are not appointed by the Police Jury. The Fire Department is fiscally dependent on the Police Jury, but the nature and significance of their relationship is not such that their exclusion would render the Police Jury's financial statements incomplete. Therefore, the Fire Department is a separate special purpose government.

The accompanying financial statements present information only on the funds maintained by the Fire Department and do not present information on the Police Jury, the general government services provided by that governmental unit, and other governmental units that comprise the Police Jury's reporting entity.

The Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards Section 2100, established criteria for determining which component units should be considered part of the Napoleonville Volunteer Fire Department for financial reporting purposes. The basis criterion for including a potential unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Fire Department 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 Fire Department
2. Organizations for which the Fire Department does not appoint a voting majority but are fiscally dependent on the Fire Department.
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.

Based on the previous criteria, the Fire Department has determined that there are no component units.

The accounting and reporting policies of the Fire Department conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through intergovernmental revenues and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Fire Department's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes are presented as general revenues.

Fund Accounting

The Fire Department 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. The Fire Department maintains only one fund, classified as a governmental fund. The governmental fund accounts for the Fire Department's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. The governmental fund of the Fire Department is described below:

1. General Fund - the General Fund, as provided by Louisiana Revised Statute 47:1906, is the principal fund of the Fire Department and accounts for the operation of the Fire Department.

Basis of Accounting / Measurement Focus

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis – Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Fire Department as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting / Measurement Focus (continued)

Modified Accrual Basis – Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., when they are determined and "available" means collectively within the current period or soon enough thereafter to pay liabilities of the current period. The Fire Department recognized the fire protection grant and the fire insurance rebate as revenue in the year they are earned. Interest earnings on time deposits are recorded when the time deposits have matured and interest is available. Grants are accrued when the Fire Department is entitled to the funds, generally corresponding to the services being provided. The availability period for these grants is twelve months. All other revenues are recognized in the period in which they are received. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and the judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

In-kind Services

Contributions of noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets, or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. In-kind services of \$20,736 include 1,152 hours for fire, medical, and rescue response donated by volunteer firefighters.

Compliance with Louisiana Laws

The annual grant with the Consolidated Fire Protection District of the Assumption Parish Police Jury requires the Fire Department to comply with all state and local laws of Louisiana.

Budgets

The Fire Department adopts an annual budget for the General Fund based on anticipated revenues consistent with cash basis accounting for internal use and compliance with the annual grant contract with Assumption Parish Police Jury. Annual appropriations of funds are not made. Budgetary accounts are not integrated in the formal accounting system.

The Fire Department follows these procedures in establishing the budgetary data reflected in these financial statements:

- A proposed budget is prepared and presented to the Board of Commissioners prior to the beginning of each fiscal year.
- The budget is approved by the Board of Commissioners prior to the commencement of the fiscal year for which the budget is being adopted. The Fire Department submits a copy of the approved budget to the Assumption Parish Police Jury prior to the release of tax proceeds in accordance with the Fire Protection Contract.

NAPoleonVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets (continued)

- Budgetary amendments involving increases in expenditures resulting from revenues exceeding amounts estimated require approval from the Board of Commissioners.
- All budgetary appropriations lapse at the end of each fiscal year.
- Louisiana R.S. 39:1310 requires budgets to be amended when revenue collections plus projected revenue collections for the remainder of a year, within a fund, are failing to meet estimated annual budgeted revenues by five percent or more or expenditures plus projected expenditures for the remainder of the year, within a fund, are exceeding estimated budgeted expenditures by five percent or more.

The level of budgetary control is total appropriations. Budgeted amounts are as approved, or as amended by the Board of Commissioners.

Excess of Expenditures over Appropriations:

For the year ended December 31, 2022, expenditures did not exceed appropriations in the General Fund.

Cash and Cash Equivalents

The Fire Department considers all cash accounts, money market funds, and all highly liquid deposits with a maturity of three months or less when purchased to be cash and cash equivalents.

For reporting purposes, cash and cash equivalents include demand deposit accounts and interest-bearing demand deposit accounts. Under Louisiana Revised Statutes 39:1271 and 33:2955, the Fire Department may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, and time certificates of deposit with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Capital Assets

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 40 years.

Equity

In the GWFS, equity is classified as net position and displayed in three components:

Net investment in capital assets – Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

NAPoleonVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Equity (continued)

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

Unrestricted net position – All other net position that does not meet the definitions of the first two components.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Fire Department or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Fire Department's highest level of decision-making authority.

Assigned – represents balances that are constrained by the Fire Department's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenses are incurred for the purposes for which both restricted and unrestricted amounts are available, the Fire Department will reduce restricted amounts first, followed by unrestricted amounts. When expenses are incurred for purposes for which committed, assigned, and unassigned amounts are available, the Fire Department will reduce committed amounts first, followed by assigned amounts, and then unassigned amounts.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires 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. Accordingly, actual results could differ from those estimates.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Current Year Adoption of New Accounting Standard

The Fire Department adopted the provisions of GASB 87, *Leases*. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognition of inflows or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow on leases. The Fire Department determined that it does not have any lease agreements that are material individually or in the aggregate that meet the lease criteria for recognition of a right of use leased asset and liability nor any lease agreements that meet the lease criteria for recognition of a lease receivable and deferred inflow on leases as of December 31, 2022. The implementation of this standard had no effect on fund balance or net position.

NOTE B – CASH AND CASH EQUIVALENTS

At December 31, 2022, the fire department has cash and cash equivalents (book balances) totaling \$380,858 in demand deposit accounts.

These deposits are stated at cost, which approximates market. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

Custodial credit risk is the risk that in the event of a financial institution failure, the Fire Department's deposits may not be returned to them. To mitigate this risk, the state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of December 31, 2022, the Fire Department's bank balance totaled \$401,023. Of this balance, \$250,000 was insured by federal deposit insurance, \$117,065 was collateralized by securities held by the pledging financial institutions' trust departments or agents in the Fire Department's name, and \$33,958 was uninsured.

NOTE C – GRANT FROM GOVERNMENT AGENCY

For the year ended December 31, 2022, the Fire Department received an operating grant from the Consolidated Fire Protection District of the Assumption Parish Police Jury in the amount of \$203,987 to provide fire protection to the public within a designated area of the parish as defined in an agreement. This agreement is funded through an ad valorem tax that has been levied for the Consolidated Fire Protection District. The amount due from Assumption Parish Police Jury for this agreement is \$46,178 as of December 31, 2022.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

See accompanying independent accountants' review report.

NOTE D – CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2022, are as follows:

	Balance 12/31/21	Additions	Disposals	Transfers	Balance 12/31/22
Construction in progress	\$ 474,157	\$ 24,418	\$ -	\$ (474,157)	\$ 24,418
Capital assets, non-depreciable	474,157	24,418	-	(474,157)	24,418
Buildings	-	-	-	474,157	474,157
Vehicles	1,314,410	-	-	-	1,314,410
Firefighting Equipment	1,088,378	6,787	(786,410)	-	308,755
Capital assets, depreciable	2,402,788	6,787	(786,410)	474,157	2,097,322
Total cost of capital assets	2,876,945	31,205	(786,410)	-	2,121,740
Less: Accumulated depreciation					
Buildings	-	(11,856)	-	-	(11,856)
Vehicles	(1,300,382)	(7,014)	-	-	(1,307,396)
Firefighting Equipment	(1,025,500)	(14,763)	786,410	-	(253,853)
Total accumulated depreciation	(2,325,882)	(33,633)	786,410	-	(1,573,105)
Net depreciable assets	76,906	(26,846)	-	474,157	524,217
Net capital assets	\$ 551,063	\$ (2,428)	\$ -	\$ -	\$ 548,635

For the year ended December 31, 2022, depreciation expense was \$33,633.

REQUIRED SUPPLEMENTARY INFORMATION – PART II

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences	Actual Amounts GAAP Basis	Variance with Final Budget and Actual Budgetary Basis Favorable (Unfavorable)
	Original	Final				
<u>REVENUES</u>						
Intergovernmental:						
Fire protection grant	\$ 165,000	\$ 165,000	\$ 154,882	(1) \$ 49,105	\$ 203,987	\$ (10,118)
Fire insurance rebate	17,000	17,000	\$ 31,178	-	31,178	14,178
In-kind services	-	-	-	(2) 20,736	20,736	-
Other donations	-	-	420	-	420	420
Miscellaneous	-	-	-	-	-	-
Interest	-	-	1,446	-	1,446	1,446
Total revenues	<u>182,000</u>	<u>182,000</u>	<u>187,926</u>	<u>69,841</u>	<u>257,767</u>	<u>5,926</u>
<u>EXPENDITURES</u>						
Current:						
Public safety	123,969	123,969	107,051	(3) 69,841	176,892	16,918
Capital outlay	410,000	410,000	31,205	-	31,205	378,795
Total expenditures	<u>533,969</u>	<u>533,969</u>	<u>138,256</u>	<u>69,841</u>	<u>208,097</u>	<u>395,713</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(351,969)</u>	<u>(351,969)</u>	<u>49,670</u>	<u>-</u>	<u>49,670</u>	<u>401,639</u>
<u>OTHER FINANCING SOURCES</u>						
Proceeds from the sale of asset	-	-	125,000	-	125,000	125,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>125,000</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(351,969)</u>	<u>(351,969)</u>	<u>174,670</u>		<u>174,670</u>	<u>526,639</u>
Fund balance - beginning of year	-	-	252,366	-	252,366	252,366
Fund balance - end of year	<u>\$ (351,969)</u>	<u>\$ (351,969)</u>	<u>\$ 427,036</u>	<u>\$ -</u>	<u>\$ 427,036</u>	<u>\$ 779,005</u>

Explanation of differences:

The net effect in excess expenditures over revenues is as follows:

(1) The Fire Department does not budget for revenues that result from expenditures that are paid on their behalf by the Consolidated Fire Protection District of the Assumption Parish Police Jury Increase in fire protection grant revenue for expenditures paid on behalf of the Fire Department						\$ 49,105
(2) The Fire Department does not budget for in-kind service donations as they are noncash donations and expenditures Increase in in-kind services revenue						20,736
(3) The Fire department does not budget for expenditures that are paid on their behalf by the Consolidated Fire Protection District of the Assumption Parish Police Jury nor do they budget for in-kind service expenditures as they are noncash expenditures Increase in public safety expenditures for on behalf payments and in-kind services						(69,841)
						<u>\$ -</u>

SUPPLEMENTARY INFORMATION

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
NAPOLEONVILLE, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2022

President: Gerald Richard

<u>Purpose</u>	<u>2022</u> <u>Amount</u>
Salary	\$ -
Benefits	-
Travel	-
Reimbursements	-
	<hr/>
	\$ -
	<hr/> <hr/>

Note: The president is a volunteer.

NAPOLEONVILLE VOLUNTEER FIRE DEPARTMENT
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND RESPONSES

See accompanying independent accountants' review report.

COMPLIANCE FINDING

2022-001 Deposit Security

Criteria: Under the terms of the Fire Department's agreement with the Consolidated Fire Protection District of the Assumption Parish Police Jury, the Fire Department must comply with all state and local laws with respect to its public funds. As such, Louisiana Revised Statute 39:1225 requires the amount of the security to, at all times, be equal to one-hundred percent of the amount of collected funds on deposit to the credit of each depositing authority except that portion of the deposits insured by any government agency insuring bank deposits.

Condition: The Fire Department's bank deposits are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000. Additionally, \$117,065 was collateralized by securities held by the pledging financial institution's trust department or agent in the Fire Department's name. Collected funds on deposit in the amount of \$33,958 are in excess of the FDIC insurance and pledged securities.

Cause: The Fire Department failed to secure sufficient collateral against its deposits.

Effect: The Fire Department is in violation of Louisiana Revised Statute 39:1225. Additionally, a portion of the Fire Department's deposit balance may be at risk of loss.

Recommendation: The Fire Department should comply with the requirements set forth in Louisiana Revised Statute 39:1225.

View of Responsible Official: Management will ensure that collected funds on deposit will be properly secured.

OTHER REPORTS AND SCHEDULES REQUIRED BY
THE LOUISIANA LEGISLATIVE AUDITOR

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of
Napoleonville Volunteer Fire Department
Napoleonville, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Napoleonville Volunteer Fire Department (the Fire Department) and the Louisiana Legislative Auditor on the on the Fire Department's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Management of the Fire Department is responsible for its financial records and compliance with applicable laws and regulations.

The Fire Department has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Fire Department's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2022. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Fire Department's management.

The Fire Department received a grant from Assumption Parish Police Jury. The expenditures for the Fire Department were paid using funds from this grant.

2. For each federal, state, and local grant award, randomly select six disbursements from each award administered during the fiscal year, provided that no more than 30 disbursements are selected.

We selected 6 disbursements, according to the procedure above, for the fiscal year. All disbursements were selected from the Assumption Parish Police Jury grant for testing.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

Each of the selected disbursements were properly coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Fire Department's policies and procedures.

Each of the selected disbursements were properly approved in accordance with the Fire Department's policies and procedures.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirement or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Not applicable.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Fire Department's financial records; and report whether the amounts in the close-out reports agree with the Fire Department's records.

No close-out requirements were indicated upon our review of the grant award.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posed as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

The Fire Department is only required to post the meeting announcement and agenda on the fire station door. The Fire Department's management represented that publications and agendas were posted on the door of the fire station for each meeting during the fiscal year.

Budget

9. For each grants exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state, or local grantor agency. Report whether budgets for federal, state, and local grants included the purpose and duration of the grants; and whether the budgets for state grants also included specific goals, objectives, and measures of performance.

The Fire Department must submit an annual budget to Assumption Parish Police Jury in order to receive the ad valorem tax proceeds allocated to the Fire Department. An annual budget was submitted as required.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Fire Department's report will be submitted to the Legislative Auditor before the statutory due date of June 30, 2023.

11. Inquire of management and report whether the agency entered 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).

The Fire Department's management represented that the Fire Department did not enter into any contracts during the year that utilized state funds or were subject to the public bid law.

Prior Comments and Recommendations

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

There were no prior year suggestions, recommendations, or comments for the year ended December 31, 2021.

We were engaged by the Fire Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Fire Department's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Fire Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Fire Department's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Donaldsonville, Louisiana
June 21, 2023

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

4/11/2023 _____ (Date Transmitted)

_____ (CPA Firm Name)

_____ (CPA Firm Address)

_____ (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2022 (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 [] N/A [X]

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 [] N/A [X]

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

Yes [] No [] N/A [X]

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 [] N/A [X]

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 [X] No [] N/A []

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

Yes [X] No [] N/A []

Reporting

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

Yes [X] No [] N/A []

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 N/A

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 N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

Prior-Year Comments

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

Yes No N/A

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes No N/A

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

Yes No N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes No N/A

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 N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes No N/A

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [X] No [] N/A []

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

	Secretary	<u>4-11-23</u>	Date
	Treasurer	<u>4-11-23</u>	Date
	President	<u>4-11-23</u>	Date