

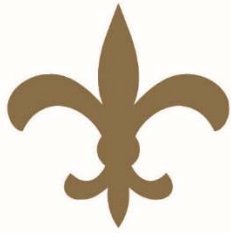
AIRPORT DISTRICT NO. I
OF THE PARISH OF BEAUREGARD
BEAUREGARD PARISH POLICE JURY

FINANCIAL STATEMENTS WITH
INDEPENDENT ACCOUNTANT'S REPORT

MARCH 31, 2020

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J. Aaron Cooper, CPA, LLC

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Member of the American Institute of Certified Public Accountants and the Society of Louisiana Certified Public Accountants.

Recipient of Advanced Single Audit Certificate

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Commissioners
Airport District No. 1 of the Parish of Beauregard
DeRidder, Louisiana

I have reviewed the accompanying financial statements of Airport District No. 1 of the Parish of Beauregard, a component unit of the Beauregard Parish Police Jury, which comprise the statement of financial position as of March 31, 2020, and the related statements of revenues, expenses and changes in net position, and cash flows for the three months then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company 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, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

Accountant's Conclusion

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

J. Aaron Cooper, CPA, LLC

Jennings, Louisiana
November 27, 2021

AIRPORT DISTRICT NO. 1 OF BEAUREGARD PARISH
STATEMENT OF NET POSITION - PROPRIETARY FUND

Business-Type Activities - Enterprise Fund
March 31, 2020

ASSETS	
Cash and cash equivalents	\$ 20,705
Accounts receivable	213,364
Inventory	<u>25,597</u>
Total current assets	<u>259,666</u>
Property, plant and equipment, net of accumulated depreciation	<u>6,467,631</u>
Total assets	<u>6,727,297</u>
LIABILITIES	
Current liabilities	
Accounts payable	98,782
Customer deposits	<u>16,500</u>
Total current liabilities	<u>115,282</u>
Total liabilities	<u>115,282</u>
NET POSITION	
Invested in capital assets, net of related debt	6,467,631
Unrestricted	<u>144,384</u>
Total net position	<u>\$ 6,612,015</u>

The accompanying notes are an integral part of this statement.

AIRPORT DISTRICT NO. 1 OF BEAUREGARD PARISH

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION - PROPRIETARY FUND

Business-Type Activities - Enterprise Fund
For the Three Months Ended March 30, 2020

OPERATING REVENUES:

Charges for services:

Fuel sales	\$ 22,882
Rent	<u>17,975</u>

Total operating revenue	40,857
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OPERATING EXPENSES:

Personal services	41,576
Fuel	10,843
Materials and supplies	1,081
Utilities	5,734
Maintenance	28,183
Depreciation	72,679
Other services and charges	<u>7,061</u>

Total operating expenses	<u>167,157</u>
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Operating income (loss)	<u>(126,300)</u>
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Non-operating revenues (expenses):

State and federal grants	560,842
Miscellaneous income	6,351
Earnings on investments	117
Gain (loss) on disposal of assets	<u>(3,535)</u>

Total nonoperating revenues (expenses)	<u>563,775</u>
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Net income	437,475
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Beginning net position	<u>6,174,540</u>
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Ending net position	<u><u>\$ 6,612,015</u></u>
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The accompanying notes are an integral part of this statement.

AIRPORT DISTRICT NO. 1 OF BEAUREGARD PARISH

STATEMENT OF CASH FLOWS
BUSINESS-TYPE ACTIVITIES - PROPRIETARY FUND

Business-Type Activities - Enterprise Fund
For the Three Months Ended March 30, 2020

Cash flows from operating activities:	
Receipts from customers and users	\$ 40,857
Payments to suppliers	(52,902)
Payments to/on behalf of employees	<u>(41,576)</u>
Net cash provided by (used in) operating activities	(53,621)
Cash flows from noncapital financing activities:	
State and federal grants	347,478
Miscellaneous income	<u>6,351</u>
Net cash provided by (used in) noncapital financing activities	353,829
Cash flows from investing activities:	
Earnings on investments	<u>117</u>
Net cash provided by (used in) investing activities	117
Cash flows from capital and related financing activities:	
Capital expenditures for plant and equipment	<u>(363,775)</u>
Net cash provided by (used in) capital and related financing activities	<u>(363,775)</u>
Net change in cash	(63,450)
Cash and cash equivalents-beginning of year	<u>84,155</u>
Cash and cash equivalents-end of year	<u>\$ 20,705</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (126,300)
Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	<u>72,679</u>
Total adjustments	<u>72,679</u>
Net cash provided by (used in) operating activities	<u>\$ (53,621)</u>

The accompanying notes are an integral part of this statement.

Airport District No. I of the Parish of Beauregard

Notes to the Financial Statements As of and for the Three Months Ended March 31, 2020

INTRODUCTION

Airport District No. I of the Parish of Beauregard, State of Louisiana was created by the Beauregard Parish Police Jury through the adoption of Resolution 58-88 dated December 13, 1988, by virtue of the authority conferred by Sub-Part A, Part IV, Chapter 2, Title 2 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority. The Airport District provides for the general maintenance, upkeep, and construction of property, plant and equipment of the Beauregard Regional Airport, DeRidder, Louisiana. The governing authority of the Airport District is a Board of Commissioners consisting of ten members selected by the Beauregard Parish Police Jury to serve a period of two years. The commissioners of the District receive no compensation for their services. The airport employees consist of five individuals that handle all maintenance and clerical work. The Airport District's boundaries include approximately four thousand acres located within the Parish of Beauregard, State of Louisiana.

GASB Statement No. 14, The Reporting Entity, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Airport District No. 1 of the Parish of Beauregard, State of Louisiana is considered a component unit of the Beauregard Parish Police Jury. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Airport District No. I of the Parish of Beauregard, State of Louisiana. Governmental activities, which normally are supported by taxes and intergovernmental revenues are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Airport District No. 1 of the Parish of Beauregard

Notes to the Financial Statements (Continued)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met

The Airport District No. I of the Parish of Beauregard, State of Louisiana reports the following proprietary fund:

The Proprietary Fund accounts for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Charges for services of providing fuel, water, rentals, leases, and timber sales comprise the operating revenue of the District's enterprise fund. Operating expenses for enterprise funds include the cost of sales and services, administrative expense, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for uses it is the District's policy to use restricted resources first. and then unrestricted resources as they are needed.

C. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand. demand deposits. time deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Airport District No. 1 of the Parish of Beauregard, State of Louisiana's investment policy allow the entity to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Airport District No. 1 of the Parish of Beauregard

Notes to the Financial Statements (Continued)

D. Inventories

All inventories are valued at cost using the first-in/first-out method. Inventories of the governmental funds are recorded as expenditures when consumed rather than when purchased.

E. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. There was no interest expense during the current fiscal year.

All capital assets, other than land and work in progress, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	40-50 years
Improvements other than buildings	10-40 years
Machinery and equipment	5-20 years

Airport District No. 1 of the Parish of Beauregard

Notes to the Financial Statements (Continued)

F. Compensated Absences

The District has the following policy relating to sick leave and annual leave:

Sick Leave

All permanent, full-time employees are eligible to receive five days sick leave per year. There can be no sick leave carried over from one year to the next. Upon termination of employment the employee will not be paid for unused sick leave.

Annual Leave

Permanent, full-time employees may earn annual leave. All annual leave must be scheduled no later than January 31st each year and approved in advance. Annual leave will accumulate as follows:

<u>Required Length of Employment</u>	<u>Annual Leave Authorized</u>
One year	One week-5 days
Two - Four years	Two weeks-10 days
Five - Ten years	Three weeks-15 days
Eleven years & above	Four weeks-20 days

Employees may accumulate and carry over a maximum of two weeks (10 days) from one year to the next. Any annual leave above the two weeks maximum must be taken prior to December 31st of each calendar year or be lost.

Any accumulated annual leave as of December 31st would be immaterial to the financial statements and has not been recorded.

G. Long-Term Obligations

For the proprietary fund types, long-term debt and other long-term obligations are reported as liabilities in the proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Airport District No. 1 of the Parish of Beauregard has no long-term obligations as of March 31, 2020.

H. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the district, which are either unusual in nature or infrequent in occurrence. There were no extraordinary or special items to report as of March 31, 2020.

Airport District No. 1 of the Parish of Beauregard

Notes to the Financial Statements (Continued)

I. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS

At March 31, 2020, the District has cash and cash equivalents (book balances) totaling \$20,705 as follows:

Money market account	\$	20,405
Petty cash		<u>300</u>
Total	\$	<u>20,705</u>

The District's cash is on deposit along with the cash of the Beauregard Parish Police Jury. The Policy Jury has federal deposit insurance along with adequate amounts of pledged securities to secure all deposits under their control

The cash and cash equivalents of the Airport District No. I of the Parish of Beauregard, State of Louisiana are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) 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 deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District's name.

At March 31, 2020, the District has \$20,705 in deposits (collected bank balances). These deposits are secured from risk by \$20,705 of federal deposit insurance and pledged securities held by an unaffiliated bank of the pledgor bank. These pledged securities are deemed by law to be under the control and possession and in the name of the District and deposits are therefore properly collateralized.

Airport District No. 1 of the Parish of Beauregard

Notes to the Financial Statements (Continued)

3. RECEIVABLES

The receivables of \$213,364 at March 31, 2020, are as follows:

Accounts receivable	\$	5,632
State grants receivable		15,407
Federal grants receivable		<u>192,325</u>
Total	\$	<u><u>213,364</u></u>

4. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended March 31, 2020, for the primary government is as follows:

	Balance, Beginning of Year	Additions	Deletions	Balance, End of Year
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 305,267	\$ -	\$ -	\$ 305,267
Construction in progress	<u>178,377</u>	<u>459,004</u>	<u>-</u>	<u>637,381</u>
	483,644	459,004	-	942,648
Capital assets being depreciated:				
Buildings	746,054	-	-	746,054
Improvements	10,439,090	-	(11,776)	10,427,314
Machinery and equipment	<u>621,035</u>	<u>-</u>	<u>(28,846)</u>	<u>592,189</u>
	11,806,179	-	(40,622)	11,765,557
Less accumulated depreciation:				
Buildings	(523,889)	(4,662)	-	(528,551)
Improvements	(5,170,023)	(65,133)	8,519	(5,226,637)
Machinery and equipment	<u>(511,070)</u>	<u>(2,884)</u>	<u>28,568</u>	<u>(485,386)</u>
	(6,204,982)	(72,679)	37,087	(6,240,574)
Total capital assets being depreciated, net	<u>5,601,197</u>	<u>(72,679)</u>	<u>(3,535)</u>	<u>5,524,983</u>
Business-type activities capital assets, net	<u><u>\$ 6,084,841</u></u>	<u><u>\$ 386,325</u></u>	<u><u>\$ (3,535)</u></u>	<u><u>\$ 6,467,631</u></u>

Airport District No. 1 of the Parish of Beauregard

Notes to the Financial Statements (Continued)

5. PENSION PLAN

Substantially all employees of Airport District No. 1 of the Parish of Beauregard, State of Louisiana are members of the Parochial Employees Retirement System of Louisiana (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The employees of the Airport District are members of Plan A.

The employees of the District are included along with the employees of the Beauregard Parish Police Jury's Parochial Employee's Retirement System of Louisiana, therefore the District's employees are also included in the reporting by the Police Jury of their participation in the Parochial Employee's Retirement system of Louisiana in accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions as amended by the GASB Statement 71, Pension Transition for Contributions Made Subsequent to the Measurement Date, which have been adopted by the Beauregard Parish Police Jury.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, PO Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Airport District No. 1 of the Parish of Beauregard

Notes to the Financial Statements (Concluded)

Funding Policy

Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary and the district is required to contribute at an actuarially determined rate. The current rate is 12.25% of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District's contributions to the System under Plan A for the three months ended March 31, 2020, was \$2,691, equal to the required contributions for the period.

6. SUBSEQUENT EVENTS

The District evaluated its March 31, 2020 financial statements for subsequent events through November 27, 2021, the date the financial statements were available to be issued. The District is not aware of any additional subsequent events which would require recognition or disclosure in the financial statements.

OTHER INFORMATION

Airport District No. 1 of the Parish of Beauregard

Schedule of Compensation, Benefits,
and Other Payments to Agency Head
For the Three Months Ended March 31, 2020

Agency Head Name: Mr. Sam Lack

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$ 12,936
Benefits-insurance	1,605
Benefits-retirement	1,517
Benefits-other	928
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	323
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other-dues	-
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	\$ 17,309
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Airport District No. 1 of the Parish of Beauregard

Schedule of Findings and Questioned Costs

For the Three Months Ended March 31, 2020

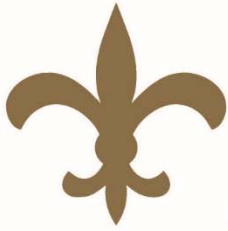
There were no findings in the current year.

Airport District No. 1 of the Parish of Beauregard

Schedule of Prior Year Findings

For the Three Months Ended March 31, 2020

There were no findings in the prior year.



J. Aaron Cooper, CPA, LLC

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To Any Parish Drainage District and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended [date], as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District 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 District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended [date]. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This 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:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

Two expenditures were made during the year for public works exceeding \$250,000. I examined documentation that indicated these expenditures had been properly advertised and accepted in accordance with the provisions of the applicable statutes.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

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

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

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

I traced adoption of the original budget to documentation in the minutes of the meeting of the District's commissioners. Management represented that there were no amendments to the budget during the period.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

Not applicable. Engagement period for the first three months of the budget period.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

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

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

No exceptions were noted during the performance of this procedure.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

No exceptions were noted during the performance of this procedure.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

Not applicable. District has no debt.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

I scanned payroll disbursements and read the meeting minutes of the District's board of commissioners for the fiscal year. I found no payments or approval for payments to employees that would constitute bonuses advances or gifts.

State Audit Law

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

The District's report was due on September 30, 2020, but was not submitted until November 30, 2021. However, the Louisiana Legislative Auditor has approved an extension through November 30, 2021.

14. 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).

Not applicable.

Prior-Year Comments

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

The December 31, 2019 audit report did not include any findings.

I was engaged by the District to perform this agreed-upon procedures engagement and conducted my 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. I was 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 District's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my engagement.

This report is intended solely to describe the scope of testing performed on the District'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.



Jennings, Louisiana
November 27, 2021

ATTACHMENTS:

SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

11/30/2021 (Date Transmitted)

J. Aaron Cooper, CPA, LLC (CPA Firm Name)

106 W. Nezpique Street (CPA Firm Address)

Jennings, LA 70546 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of _____ (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.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No [] N/A []

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 [] N/A []

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 [] N/A []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No [] N/A []

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 [] N/A []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No [] N/A []

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

Yes 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

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes No [] N/A []

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 [] N/A []

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 [] 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

