

**EAST FELICIANA PARISH EMERGENCY
COMMUNICATIONS COMMISSION**

CLINTON, LOUISIANA

**GENERAL PURPOSE FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
FINANCIAL REPORT
WITH INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020
WITH SUPPLEMENTAL INFORMATION SCHEDULE

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(A Professional Accounting Corporation)

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Independent Auditor's Report

Board of Commissioners of the East Feliciana
Parish Emergency Communications Commission
P. O. Box 293
Clinton, Louisiana 70722

Report on the Financial Statement

We have audited the accompanying financial statements of the governmental activities and each major fund of the East Feliciana Parish Emergency Communications Commission, State of Louisiana, a component unit of the East Feliciana Parish Police Jury as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise East Feliciana Parish Emergency Communications Commission's basic financial statements as listed in the table of contents.

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 the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the East Feliciana Parish Emergency Communications Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the East Feliciana Parish Emergency Communications Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the East Feliciana Parish Emergency Communications Commission as of December 31, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7, the budgetary comparison information on page 25, and the schedule of the Commission's proportionate share of the net pension liability on pages 27 through 28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

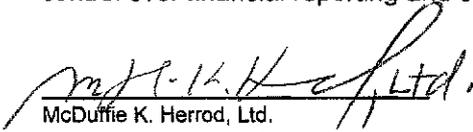
Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Feliciana Parish Emergency Communications Commission's office financial statements. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements.

The other supplemental information schedules listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued a report dated June 24, 2021, on our consideration of the East Feliciana Parish Emergency Communications Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Feliciana Parish Emergency Communications Commission's internal control over financial reporting and compliance.


McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
June 24, 2021

MANAGEMENT DISCUSSION AND ANALYSIS

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020**

This section of the East Feliciana Parish Emergency Communications Commission's annual financial report presents our discussion and analysis of the Commission's financial performance during the fiscal year ended on December 31, 2020. Please read it in conjunction with the Commission's financial statements, which follow this section.

PAST ACCOMPLISHMENTS

During 2020, the East Feliciana Parish Emergency Communications Commission handled the following volume of activity:

- The Commission fielded 35,972 total calls, during the year.
- The Commission handled the main telephone number for the sheriff's office and handled complaints and dispatching, when needed.
- Emergency calls (911 calls) totaled 9,323 calls.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Commission's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Commission government, reporting the Commission's operations in more detail than the government-wide statements.
- The governmental funds statements tell how general government services 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. In addition to these required elements, we have included a section with combining statements that provide details about our non-major

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020**

governmental funds and internal service funds, each of which are added together and presented in single columns in the basic financial statements.

Government-wide Statements

The government-wide statements report information about the Commission as a whole using accounting methods similar to those used by private-sector companies. The statement of the net assets includes all of the government's assets and liabilities. 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 Commission's net assets and how they have changed. Net assets, the difference between the Commission's assets and liabilities, is one way to measure the Commission's financial position.

- Over time, increases or decreases in Commission's net assets are an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the Commission one needs to consider additional financial factors such as changes in the finances of the State of Louisiana and the Parish of East Feliciana.

The government-wide financial statements of the Commission consist of:

- Governmental activities - all of the Commission's basic services are included here, such as the program, and general administration.

Fund Financial Statements

The fund financial statements provide more detailed information about the Commission's most significant funds - not the Commission as a whole. Funds are accounting devices that the Commission uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law.

The Commission fund is:

- Governmental funds - Most of the Commission's basic services are included in the governmental funds, which focus on: (1) how the other

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020**

financial assets can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the Commission's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we are providing additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE COMMISSION AS A WHOLE

Net Position. The Commission's combined net positions were as follows. (See Table A-1)

Table A-1
Commission's Net Position

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2020</u>
Current and other assets	\$ 715,351	\$ 882,664
Capital assets	649,015	718,655
Net Pension Asset	0	0
Deferred Outflows	184,780	125,753
Total Assets & Deferred Outflows	1,549,146	1,727,072
Current Liabilities	25,142	51,330
Long Term Liabilities		
Net Pension Liability	199,784	2,215
Deferred Inflows	63,484	148,594
Total Liabilities & Deferred Inflows	288,410	202,139
Net Position		
Invested in capital assets	649,015	718,655
Assigned		
Unassigned	611,721	806,278
Total net position	\$ 1,260,736	\$ 1,524,933

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020**

Governmental Activities

Table A-2
Changes in Commission's Net Position

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2020</u>
<u>Revenues</u>		
General Revenues:		
Ad Valorem Taxes	\$ 179,871	\$ 181,604
Sales	3,591	4,760
Intergovernmental	158,287	137,667
Interest Earned	3,703	1,330
Other	1,325	3,420
Grants and Contributions	104,065	240,313
Charges for Services	297,031	300,212
Total Revenues	<u>\$747,873</u>	<u>\$869,306</u>
<u>Expenses</u>		
Public Safety	\$721,262	\$605,109
Interest Expense	0	0
Total Expenses	<u>\$ 721,262</u>	<u>\$ 605,109</u>
Increase (decrease) in Net Position	<u>\$ 26,611</u>	<u>\$ 264,197</u>

Table A-3
Net Cost of Commission's Governmental Activities

	Total Cost of Services	Total Cost of Services
	<u>2019</u>	<u>2020</u>
Public Safety Services	<u>\$721,262</u>	<u>\$605,109</u>

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2020, the Commission had invested \$718,655 in capital assets (See Table A-4)

Table A-4
Commission's Capital Assets
(net of depreciation)

	Governmental Activities	
	2019	2020
Buildings, Equipment, and Vehicles	\$649,015	\$718,655
Net Capital Assets	\$649,015	\$718,655

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Commission is dependent on the State of Louisiana and the East Feliciana Parish Police Jury for most of its revenues. These entities receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth. Therefore, the Commission's future revenues are expected to be consistent with the current years. The budget for the 2021 year is approximately the same as the year 2020.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the Commission's finances and to demonstrate the Commission's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Ben Chasteen, Director, P.O. Box 293, Clinton, Louisiana, 70722 or 225-683-9007.

BASIC FINANCIAL STATEMENTS
(OVERVIEW)

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

East Feliciana Parish Emergency Communications Commission Statement A
 Clinton, Louisiana
 Statement of Net Position
 December 31, 2020

<u>Current Assets</u>	
Cash and cash equivalents	\$ 539,886
Interest - Bearing Deposits	133,226
Prepaid expenses	4,066
Inventory - Signs	4,713
Accounts Receivable	<u>200,773</u>
Total Current Assets	<u>882,664</u>
<u>Non Current Assets:</u>	
Capital assets net of accumulated depreciation	<u>718,655</u>
Total Non Current Assets	718,655
<u>Deferred Outflows</u>	
Pension Related	<u>125,753</u>
<u>Total Assets and Deferred Outflows</u>	<u><u>1,727,072</u></u>
 <u>Liabilities</u>	
Accounts payable	1,757
Accrued Expenses	37,210
Accrued Compensated Absences	12,363
 <u>Long Term Liabilities</u>	
Net Pension Liability	2,215
 <u>Deferred Inflows</u>	
Grant Related	15,000
Deferred Revenue	-
Pension Related	<u>133,594</u>
<u>Total Liabilities and Deferred Inflows</u>	<u>202,139</u>
 <u>Net Position</u>	
Invested in capital assets	718,655
Unassigned	<u>806,278</u>
<u>Total Net Position</u>	<u><u>\$ 1,524,933</u></u>

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Statement of Activities
December 31, 2020

Statement B

	Program Revenues				Net Revenues (Expenses)
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities
Governmental Activities					
Public safety	605,109	300,212	20,660	219,653	(64,584)
Total Governmental Activities	<u>605,109</u>	<u>300,212</u>	<u>20,660</u>	<u>219,653</u>	<u>(64,584)</u>
	General Revenues				
					181,604
					4,760
					137,667
					3,420
					<u>1,330</u>
					328,781
					<u>264,197</u>
					<u>1,260,736</u>
					<u>\$ 1,524,933</u>

The accompanying notes are an integral part of this statement

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUND DESCRIPTION

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Governmental Funds
Balance Sheet
For the Year Ended December 31, 2020

Statement C

<u>Assets</u>	<u>General Fund</u>
Cash and cash equivalents	\$ 539,886
Interest Bearing Deposits	133,226
Prepaid expenses	4,066
Inventory - Signs	4,713
Accounts Receivable	200,773
<u>Total Assets</u>	<u>\$ 882,664</u>
<u>Liabilities and Fund Equity</u>	
<u>Liabilities</u>	
Accounts payable	\$ 1,757
Accrued Expenses	\$ 37,210
Accrued Compensated Absences	12,363
<u>Total Liabilities</u>	51,330
<u>Fund Equity-Fund Balances--Unassigned</u>	831,334
<u>Total Liabilities and Fund Equity</u>	<u>\$ 882,664</u>

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Reconciliation of Governmental Funds
Balance Sheet to Statement of Net Position
For the Year Ended December 31, 2020

Statement D

<u>Total Fund Balances at December 31, 2020</u>		\$ 831,334
<u>Governmental Funds (Statement C)</u>		
Total net assets reported for governmental activities in the statement of net position is different because:		
Deferred Outflows - Pension Related		125,753
Net Pension Asset		-
Capital assets used in governmental activities are not financial resources, and, therefore are not reported in the funds. Those assets consist of:		
Vehicles, furniture and equipment	\$ 1,352,692	
Less: Accumulated depreciation as of December 31, 2020	<u>(634,037)</u>	718,655
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance Sheet:		
Net Pension Liability		(2,215)
Deferred Inflows - Grant Related		(15,000)
Deferred Revenue Other		-
Deferred Inflows - Pension Related		<u>(133,594)</u>
<u>Net Position at December 31, 2020 (Statement A)</u>		<u>\$ 1,524,933</u>

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2020

Statement E

<u>Revenues</u>	
Taxes - Ad Valorem	181,604
Charges for Services	
E911 Fees	300,212
Sales	4,760
Intergovernmental revenues	137,667
Grants and other contributions	240,313
Miscellaneous	3,420
Interest earned	1,330
<u>Total Revenues</u>	<u>869,306</u>
<u>Expenditures</u>	
Public Safety:	
Employee and related expenses	408,941
Contracted Services	10,580
Communications Center	55,380
Training and Development	816
Auto Expenses	11,401
Insurance	15,500
Office Expense and Supplies	17,268
Repairs and Maintenance	1,727
Utilities	15,705
Other Expenses	534
Capital Outlay	136,898
<u>Total Expenditures</u>	<u>674,750</u>
<u>Excess of Revenues over (Expenditures)</u>	<u>194,556</u>
<u>Fund Balance at Beginning of Year</u>	<u>636,778</u>
<u>Fund Balance at End of Year</u>	<u>\$ 831,334</u>

The accompanying notes are an integral part of this statement

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana
Reconciliation of Government Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
To the Statement of Activities
For the Year Ended December 31, 2020

Statement F

Total Net Change in Fund Balances - Governmental Funds (Statement E) \$ 194,556

Amounts reported for governmental activities in the Statement of
Activities are different because:

Capital outlays are reported in governmental funds as expenditures.
However, in the Statement of Activities, the cost of those assets
is allocated over their estimated useful lives as depreciation
expense. This is the amount by which capital expenditures are in
excess of depreciation expense for the period.

69,641

Changes in Net Position of Governmental Activities (Statement B)

\$ 264,197

The accompanying notes are an integral part of this statement

**NOTES TO FINANCIAL
STATEMENTS**

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

INTRODUCTION

The East Feliciana Parish Emergency Communications Commission (hereinafter referred to as the Commission), located in Clinton, Louisiana, was created by the East Feliciana Parish Police Jury as allowed under Louisiana R.S. 33:9101. It is governed by a board of seven commissioners that are appointed by the East Feliciana Parish Police Jury. The commissioners serve four-year terms and are not paid for their services.

The Commission was created to provide the citizens of East Feliciana Parish with enhanced aid in the event of an emergency through the use of a single, primary three-digit emergency number.

Revenue sources of the Commission include ad valorem taxes and E911 (Enhanced Universal Emergency Number Service) fees.

NOTE #1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Commission have been prepared in conformity with generally accepted accounting principles accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for established governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements and Management Discussion and Analysis for the State and Local Governments, issued in June 1999.

B. REPORTING ENTITY

The East Feliciana Parish Police Jury is the reporting entity for East Feliciana Parish. For financial reporting purposes, as defined in GASB Codification Section 2011, the Commission is considered a component unit of the East Feliciana Parish Police Jury because it appoints a voting majority of the Commission's governing body. The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise its financial reporting entity.

C. FUND ACCOUNTING

The Commission uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain tax assessment functions and activities. A fund is defined as a separate accounting entity with a self-balancing set of accounts.

Government Funds

Governmental funds account for all or most of the Commission's general activities. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the commission. The following are the commission's governmental funds:

General Fund

The general fund is the principal fund of the Commission and is used to account for the operations of the Commission's office. The various fees and charges due to the Commission's office are accounted for in this fund. General operating expenditures are paid from this fund.

D. MEASUREMENT FOCUS

Fund Financial Statements (FFS)

The amounts reflected in the General Fund in the Balance Sheet (Statement C) and the Statement of Revenues, Expenditures, and Changes in Fund Balance (Statement E) are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Commission's operations.

The amounts reflected in the General Fund in the Balance Sheet (Statement C) and the Statement of Revenues, Expenditures, and Changes in Fund Balance (Statement E) use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectable within the current period or soon enough thereafter to pay liabilities of the current period. The commission considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are budgeted and recorded in the year the taxes are levied and billed. Ad valorem taxes are assessed on a calendar year basis, become due when the tax roll is filed with the recorder of mortgages and become delinquent on January 1st of the following year. Ad valorem taxes are generally collected in November and December of the current year and January and February of the ensuing year.

Other intergovernmental revenues and charges for services are recorded when the commission is entitled to the funds.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time of purchase.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the commission. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements for GASB Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions.

The statement of activities presents a comparison between direct expenses and program revenues for the Commission's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore are clearly identifiable to a particular function. Program revenues include fees and charges paid by the recipients of services offered by the Commission, and grants and contributions for services offered by the Commission. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Reconciliation

A reconciliation of the items reflected in the Government-wide Financial Statements and the Fund Financial Statements is presented in Statement D which reconciles the Balance Sheet to the Statement of Net Position and Statement F which reconciles the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities.

E. BUDGETS

The Commission used the following budget practices:

1. The Commission prepares a general fund budget, on the modified accrual basis of accounting, at the beginning of each year based upon expenditures and anticipated revenues for the budget year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
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NOTES TO THE FINANCIAL STATEMENTS
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for which the budget is being adopted.

5. All annual appropriations lapse at fiscal year end.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Commission. Such amendments were not material in relation to the original appropriations.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits and money market savings. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the Commission may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the law of the United States.

G. INTEREST-BEARING DEPOSITS

Under state law, the commission may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Investments are limited by the Louisiana Revised Statute (R.S.) 33:2955 and the Commission's investment policy. The commission may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits.

H. CAPITAL ASSETS

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 Commission maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are reported in the Statement of Net Assets and the Statement of Activities. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes by the commission, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	15 - 40 years
Furniture and fixtures	5 - 7 years
Vehicles	7 - 10 years
Equipment	7 - 10years

I. COMPENSATED ABSENCES

At December 31, 2020, there are no accumulated and vested benefits that require disclosure to conform with generally accepted accounting principles.

J. RESTRICTED ASSETS

For government-wide statement of net position, net position is reported as restricted when constraints

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

placed on the asset use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; and imposed by law through constitutional provisions or enabling legislation. The Commission had no restrictions on assets as of December 31, 2020.

K. FUND EQUITY

In the fund financial statements, the governmental fund reports reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

L. USE OF 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE # 2 CASH AND CASH EQUIVALENTS

At December 31, 2020, the Commission had cash and cash equivalents (book balance) totaling as follows:

Demand deposits	<u>\$ 539,886</u>
Secured by FDIC insurance and Bank Collateral	

NOTE # 3 INTEREST BEARING DEPOSITS

The Commission has time certificate of deposits with maturity dates greater than 90 days. These deposits are stated at cost, which approximates market. Under state law, these deposits, and 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 the amount of deposit with the fiscal agent bank. Deposit balances (bank balances) at December 31, 2020, are secured as follows:

Time deposit balances	<u>\$ 133,226</u>
Federal Deposit Insurance And Bank Collateral	<u>\$ 133,226</u>

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
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NOTE # 4 **LEVIED TAXES**

The Commission levies taxes at a rate of 1 mill on all property subject to taxation within the Commission's boundaries. The purpose of this tax is to acquire, construct, improve, maintain and/or operated an enhanced 911 telephone system. This ten-year tax expires on December 31, 2027. Taxes realized during 2020 totaled \$188,570. Taxes are invoiced by the East Feliciana Parish Sheriff in November and are considered delinquent after December 31st.

NOTE # 5 **CHANGES IN GENERAL FIXED ASSETS**

Capital asset activity for the year ended December 31, 2020 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Building	\$ 551,050	\$ 0	\$ 0	\$ 551,050
Less: Accumulated Depreciation	<u>(77,162)</u>	<u>(18,082)</u>	<u>0</u>	<u>(95,244)</u>
Net Building	473,888	(18,082)	0	455,806
Equipment	551,663	136,898	0	688,561
Less: Accumulated Depreciation	<u>(466,679)</u>	<u>(34,494)</u>	<u>0</u>	<u>(501,173)</u>
Net Equipment	84,984	102,404	0	187,388
Vehicles	113,081	0	0	113,081
Less: Accumulated Depreciation	<u>(22,938)</u>	<u>(14,682)</u>	<u>0</u>	<u>(37,620)</u>
Net Vehicles	<u>90,143</u>	<u>(14,682)</u>	<u>0</u>	<u>75,461</u>
Capital Assets, net	<u>\$ 649,015</u>	<u>\$ 69,640</u>	<u>\$ 0</u>	<u>\$ 718,655</u>

Depreciation expense for the year was \$67,258.

NOTE # 6 **ACCOUNTS AND OTHER PAYABLES**

The payables are as follows at December 31, 2020:

Accounts Payable	\$ 1,757
Payroll Related Payables	<u>49,573</u>
Total	<u>\$ 51,330</u>

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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NOTE # 7 **PENSION PLAN**

All full time employees of the Commission, regularly scheduled over 28 hours, are eligible to be members of the Parochial Employees Retirement System of Louisiana, a multiple-employer, public employee retirement system, controlled and 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. Eligible employees of the Commission are members of Plan A. Contributions of participating agencies are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds are eligible to participate in the System. Employees hired prior to 1/1/07 are eligible to retire with 7 years of creditable service at age 65, 10 years of creditable service at age 60, 25 years of creditable service at age 55, or 30 or more years of creditable service at any age. Employees hired 1/1/07 and later are eligible to retire with 7 years of service at age 67, 10 years of service at age 62 or with 30 years of service at age 55.

Generally, the monthly amount of the retirement allowance for any member of Plan A shall consist of an amount equal to 3% of the members' final average compensation multiplied by his years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Survivor Benefits: Plan A members survivor benefits are outlined in the Statutes.

Deferred Retirement Option Plan: Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for 3 years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits: For Plan A, a member shall be eligible to retire and receive a disability benefit if he/she was hired prior to January 1, 2007, and has at least 5 years of creditable service or if hired after January 1, 2007, has 7 years of creditable service, and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3% multiplied by years of service assuming continued service to age 60.

Cost of Living Increases: The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Employer Contributions: According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2019, the actuarially determined contribution rate was 9.35% for member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2019 was 12.5% for Plan A. For 2020, members were required to contribute 9.5% of their annual covered salary and the Commission was required to contribute 11.5% of annual covered payroll. The Commission contributed \$32,896 during 2020 as its share of contributions. The Commission does not guarantee the benefits granted by the retirement system. In 2020, the Commission had 9 full time qualified staff members.

Non-Employer Contributions: According to the state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge Parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources: At December 31, 2020, the Commission reported liabilities in its financial statements of \$2,215 for its proportionate share of the net pension liabilities of PERS. The net pension liabilities are measured as of December 31, 2019 and the total pension liability used to calculate the net pension obligation was determined by separate actuarial valuations performed as of that date. The Commission's proportion of the net pension liability was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019, the Commission's proportional share of PERS was 0.043838%, which was an increase of 0.001175% proportion measured as of December 31, 2018.

At December 31, 2020, the Commission reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

Deferred Flows of Resources:	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ 0	\$ 7,107
Net difference between projected and actual earnings on Pension Plan Investments	67,494	115,526
Changes in Assumption	21,283	
Changes in Proportion	4,899	10,961
Employer contributions subsequent to measurement date	32,077	0
	<u>\$ 125,753</u>	<u>\$ 133,594</u>

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
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The Commission reported \$32,077 as deferred outflow of resources related to pension contributions made subsequent to the plan's measurement period of December 31, 2019 which will be recognized as a reduction in net pension liability in the Commission's fiscal year ended December 31, 2020.

Actuarial Methods and Assumptions: A summary of the actuarial methods and assumptions used in determining the total pension liability for Plan A as of December 31, 2019 are as follows:

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50% (Net of investment expense)
Expected Remaining Service lives	4 years
Projected Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently paid by the system and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	PUB-2010 Public Retirement Plans Mortality Tables for employees; PUB-2010 Mortality Table for Healthy Retirees for annuitants and beneficiaries; PUB-2010 Mortality Table for General Disabled Retirees for disabled annuitants

The discount rate used to measure the total pension liability was 6.50% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed Income	35%	1.054%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real Assets	2%	0.11%
Totals	100%	5.18%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.18%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2010 through December 31, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.50%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.50 or one percentage point higher 7.50 than the current rate.

	Plan A Changes in Discount Rate		
	1%	Current	1%
	Decrease (5.50%)	Discount Rate (6.50%)	Increase (7.50%)
Net Pension Liability (Asset)	\$ 239,426	\$ 2,215	\$ (196,563)

NOTE # 8 **LITIGATION AND CLAIMS**

There is no current pending or threatened litigation.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE # 9 **SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 24, 2021, the date on which the financial statements were available to be issued, and it has been determined that one significant event requires disclosure. The COVID-19 outbreak in the United States and Louisiana has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the East Feliciana Parish Emergency Communications Commission and the duration cannot be estimated at this time.

SUPPLEMENTAL INFORMATION

East Feliciana Parish Emergency Communications Commission
Clinton, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2020

	Final Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
<u>Revenue</u>			
Taxes-ad valorem	\$ 187,010	\$ 181,604	\$ (5,406)
Charges for Services:			
E911 Fees	298,600	300,212	1,612
Sales	4,800	4,760	(40)
Intergovernmental revenues	137,700	138,667	967
Grant revenue	219,653	219,653	-
Operating contributions	21,110	19,660	(1,450)
Interest on:			
Investments	1,000	1,330	330
Other	3,410	3,420	10
Total Revenues	\$ 873,283	\$ 869,306	\$ (3,977)
 <u>Expenditures</u>			
Public Safety:			
Employee and related expenses	\$ 454,900	\$ 408,941	\$ 45,959
Contracted services	10,800	10,580	220
Communications center	45,000	55,380	(10,380)
Training and Development	800	816	(16)
Auto Expenses	8,000	11,401	(3,401)
Insurance	19,000	15,500	3,500
Office Expense and supplies	17,500	17,268	232
Repairs and maintenance	1,800	1,727	73
Utilities	16,000	15,705	295
Other	500	534	(34)
Capital outlay	137,000	136,898	102
Total Expenditures	\$ 711,300	\$ 674,750	\$ 36,550
 <u>Excess (Deficit) of Expenditures over Revenues</u>	 \$ 161,983	 \$ 194,556	 \$ 32,573
 <u>Fund Balance at Beginning of Year</u>	 198,244	 636,778	
 <u>Fund Balance at End of Year</u>	 \$ 360,227	 \$ 831,334	

The accompanying notes are an integral part of this statement

NOTE TO BUDGETARY COMPARISON SCHEDULE

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the Commission and amended during the year, as necessary. The budget is established and controlled by the Commission at the object level of expenditure. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended. All changes in the budget must be approved by the Commission.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and the budget amendments, if applicable, for the year ended December 31, 2020.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
DECEMBER 31, 2020

Actuarial Valuation Date	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
December 31, 2015	0.039333%	10,754	141,758	7.59%	99.15%
December 31, 2016	0.039205%	103,198	224,786	45.91%	92.23%
December 31, 2017	0.039258%	80,852	280,795	28.79%	94.15%
December 31, 2018	0.043838%	(32,539)	294,935	11.03%	98.06%
December 31, 2019	0.043838%	199,784	298,053	67.03%	88.86%
December 31, 2020	0.045013%	2,215	282,650	0.70%	99.80%

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
DECEMBER 31, 2020

Actuarial Valuation Date	Contractually Required Contributions	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a percentage of covered payroll
December 31, 2015	23,702	23,702	-	141,758	16.72%
December 31, 2016	32,594	32,594	-	224,786	14.50%
December 31, 2017	33,729	33,729	-	280,795	12.01%
December 31, 2018	33,768	33,768	-	294,935	11.45%
December 31, 2019	31,823	31,826	-	298,053	10.68%
December 31, 2020	32,077	32,077	-	282,650	11.30%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
Clinton, Louisiana
Schedule of Compensation, Benefits, and
Other Payments to Agency Head
For the Year Ended December 31, 2020

In accordance with Act 462 of 2015, which amends Act 706 of the 2014 Legislative Session, the following Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented.

BENJAMIN R. CHASTEEN, DIRECTOR

PURPOSE	AMOUNT
Salary & Benefits:	
Salary	\$ 50,436
Benefits - Insurance	25,759
Benefits - Retirement	6,032
Total Salary & Benefits	\$ 82,227
 Other Items:	
Education & Training	-
Telephone	2,790
Dues	456
Total Other Items	\$ 3,246
Total Salary, Benefits, & Other Items	\$ 85,473

The accompanying notes are an integral part of this statement

MC DUFFIE K. HERROD, LTD.
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:

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Society of Louisiana CPAs

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**INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners of the East Feliciana
Parish Emergency Communications Commission
P. O. Box 293
Clinton, Louisiana 70722

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund East Feliciana Parish Communications Commission, a component unit of the East Feliciana Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the East Feliciana Parish Communications Commission's basic financial statements, and have issued our report thereon dated June 24, 2021.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the East Feliciana Parish Communications Commission's, State of Louisiana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the East Feliciana Parish Communications Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the East Feliciana Parish Communications Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be significant deficiencies, or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the East Feliciana Parish Communications Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Feliciana Parish Communications Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Feliciana Parish Communications Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.
A Professional Accounting Corporation
June 24, 2021

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION
CLINTON, LOUISIANA
SCHEDULE OF AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020

A. SUMMARY OF AUDIT RESULTS:

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the East Feliciana Parish Emergency Communications Commission.
2. No instances of noncompliance material to the financial statements of the East Feliciana Parish Emergency Communications Commission were disclosed during the audit.
3. No significant deficiencies relating to the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. PRIOR YEAR FINDINGS - FINANCIAL STATEMENT AUDIT

There were no prior year findings to report.

C. PRIOR YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

There were no prior year findings to report.

D. CURRENT YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

There are no current year findings to report.

E. CURRENT YEAR FINDINGS – INTERNAL CONTROL OVER FINANCIAL REPORTING

There were no current year findings to report.

F. MANAGEMENT LETTER ITEMS

There are no management letter items to report as of December 31, 2020.