

**Washington Parish  
Fire Protection District No. 1  
Franklinton, Louisiana**

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**Annual Financial Statements  
As of and for the Year Ended December 31, 2022**



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*A Professional Accounting Corporation*

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**Washington Parish Fire Protection District No. 1  
Franklinton, Louisiana**

**Component Unit Financial Statements  
As of and for the Year Ended December 31, 2022**

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A PROFESSIONAL ACCOUNTING CORPORATION

## Independent Accountant's Review Report

To the Board of Commissioners of  
Washington Parish Fire Protection District No. 1  
Franklinton, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of Washington Parish Fire Protection District No. 1, a component unit of the Washington Parish government, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of 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

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

### Accountant's Conclusion

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

### Other Matter Paragraph(s)

#### Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates to, the underlying accounting and other

records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison on page 22 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 financial reporting and for placing the basic financial statements in appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the Management's Discussion and Analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Respectfully submitted,

*Hebert Johnson & Associates*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
June 29, 2023

## Basic Financial Statements

Washington Parish Fire Protection District No.1  
Franklinton, Louisiana

Statement A

Statement of Net Position  
December 31, 2022

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 49,407
Receivables	170,250
Other receivable	5,400
Restricted Assets:	
Cash and cash equivalents	46,780
Capital assets	
Land	33,404
Building, trucks, and equipment	1,924,070
Less accumulated depreciation	<u>(1,267,072)</u>
Capital assets , net	<u>690,402</u>
Total Assets	<u>962,239</u>
<b>Liabilities</b>	
Accounts payable	2,579
Payroll Taxes	2,995
Pension deduction from ad valorem tax	5,698
Long-term debt due in one year	28,000
Long-term debt due more than one year	<u>229,000</u>
Total Liabilities	<u>268,272</u>
<b>Net Position</b>	
Invested in capital assets, net of related debt	433,402
Restricted for debt service	77,674
Unrestricted	<u>182,891</u>
Total Net Position	<u>\$ 693,967</u>

See accompanying notes and independent accountant's review report.

Washington Parish Fire Protection District No. 1  
Franklinton, Louisiana

Statement B

Statement of Activities  
For the Year Ended December 31, 2022

**Program Expenses**

**Public Safety:**

Administrative bond fee	\$	350
Deductions for pensions		5,698
Depreciation expense		63,333
Equipment- operations		12,657
Fuel		20,600
Insurance expense		34,762
Interest		9,230
Miscellaneous		648
Office expense		5,074
Payroll taxes		2,588
Professional fees		13,510
Rental		89
Repairs and maintenance		49,805
Salaries		33,280
Supplies		31,199
Telephone		2,410
Training expense		6,385
Utilities		<u>7,572</u>
<b>Total Program Expenses</b>		<u>299,190</u>

**General Revenues:**

Ad valorem taxes		174,738
State revenue sharing		8,841
Insurance rebate		9,415
Interest earned		147
Other		<u>940</u>
<b>Total Revenues</b>		<u>194,081</u>
Change in Net Position		<u>(105,109)</u>

**Net Position, beginning of year** 799,076

**Net Position, end of year** \$ 693,967

**Washington Parish Fire Protection District No. 1  
Franklinton, Louisiana**

**Statement C**

**Balance Sheet  
Governmental Funds  
December 31, 2022**

	General Fund	Debt Service Fund	Total Governmental Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 49,407	46,780	\$ 96,187
Receivables	138,286	31,964	170,250
Other receivable	5,400	-	5,400
Due from other funds	-	-	-
<b>Total Assets</b>	<b>\$ 193,093</b>	<b>\$ 78,744</b>	<b>\$ 271,837</b>
 <b>Liabilities and Fund Balance</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 2,579	\$ -	\$ 2,579
Payroll taxes	2,995	-	2,995
Pension deductions from advalorem tax	4,628	1,070	5,698
Due to other funds	-	-	-
<b>Total Liabilities</b>	<b>10,202</b>	<b>1,070</b>	<b>11,272</b>
 <b>Fund Balance:</b>			
Restricted	-	77,674	77,674
Assigned	-	-	-
Unassigned	182,891	-	182,891
<b>Total Equity and Other Credits</b>	<b>182,891</b>	<b>77,674</b>	<b>260,565</b>
 <b>Total Liabilities and Fund Balance</b>	 <b>\$ 193,093</b>	 <b>\$ 78,744</b>	 <b>\$ 271,837</b>

See accompanying notes and independent accountant's review report.

**Washington Parish Fire Protection District No. 1  
Franklinton, Louisiana**

**Statement D**

**Reconciliation of the Governmental Fund Balance Sheet  
to the Government- Wide Financial Statement of Net Position  
December 31, 2022**

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

Fund Balances, Total Governmental Funds (Statement C)	\$	260,565
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Governmental capital assets net of depreciation		690,402
Long-term liabilities and current bonds payable are not reported in the governmental funds.		
Long- term liabilities		<u>(257,000)</u>
Net Assets of Governmental Position (Statement A)	\$	<u><u>693,967</u></u>

**Washington Parish Fire Protection District No. 1  
Franklinton, Louisiana**

**Statement E**

**Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Governmental Funds  
For the Year Ended December 31, 2022**

	General	Debt Service	Total
<b>Revenues:</b>			
Ad valorem taxes	\$ 141,101	\$ 33,636	\$ 174,737
State revenue sharing	8,841	-	8,841
Insurance rebate	9,415	-	9,415
Interest earned	107	40	147
Other	940	-	940
Total Revenues	160,404	33,676	194,080
<b>Expenditures:</b>			
Administrative expense	-	350	350
Capital outlay	71,920	-	71,920
Deductions for pensions	4,628	1,070	5,698
Equipment- operations	12,657	-	12,657
Fuel	20,600	-	20,600
Insurance expenses	34,762	-	34,762
Miscellaneous	648	-	648
Office expense	5,074	-	5,074
Payroll taxes	2,588	-	2,588
Professional fees	13,510	-	13,510
Rental	89	-	89
Repairs and maintenance	49,805	-	49,805
Salaries	33,280	-	33,280
Supplies	31,201	-	31,201
Telephone	2,410	-	2,410
Training expense	6,384	-	6,384
Utilities	7,572	-	7,572
Debt service:			
Principal retirement	-	97,000	97,000
Interest	-	9,230	9,230
Total expenditures	297,128	107,650	404,778
 <b>Net change in fund balances</b>	 (136,724)	 (73,974)	 (210,698)
 <b>Fund balance, beginning of year</b>	 319,615	 151,648	 471,263
 <b>Fund balance, end of year</b>	 \$ 182,891	 \$ 77,674	 \$ 260,565

See accompanying notes and independent accountant's review report.

**Washington Parish Fire Protection District No. 1  
Franklinton, Louisiana**

**Statement F**

**Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds to  
the Statement of Activities  
For the Year Ended December 31, 2022**

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

Net Change in Fund Balances, Total Governmental Funds (Statement E)	\$	(210,698)
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Governmental funds report capital outlay as expenditures. However, in the statement of activities the costs of assets are allocated over their estimated useful lives and reported as depreciation in the current period.

Expenditures for capital outlay	71,920	
Less current depreciation	<u>(63,331)</u>	8,589

Repayment of capital lease and long term debt principle is an expenditure in governmental funds but the payment reduces long-term liabilities in the statement of net assets.

Principal payments - general obligation bonds		<u>97,000</u>
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Change in net assets of governmental activities, (Statement B)	\$	<u><u>(105,109)</u></u>
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# **Notes to Financial Statements**

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 1**  
**WASHINGTON PARISH GOVERNMENT**  
**FRANKLINTON, LOUISIANA**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**INTRODUCTION**

The Fire Protection District Number One of Washington Parish was created under the Louisiana Revised Statute 40:1496.12.A. The District shall constitute a public corporation and as such shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The District shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary and proper, for the purposes of acquiring, maintaining and operating buildings, machinery, equipment, water tank, water hydrants, water lines, and such other things as might be necessary or proper for effective fire prevention and control as considered necessary by the parish governing body of the District for the protection of the property within the limits of the District against fire.

The governing body of the parish shall appoint a five member board that shall perform all duties, functions, and powers responsible for the operation and maintenance of the District. All funds of the District shall be administered by the board. The board of commissioner members may be paid a per diem of fifty dollars for attending meetings of the board, and may be reimbursed any expenses incurred in performing the duties imposed upon them.

The District covers approximately sixty-two square miles in the southwestern corner of Washington Parish and serves Approximately 1,200 people. The District operates out of four fire station which located as follows: Station No1 (Bonner Creek Station) located at 431339 C. E. Stafford Rd, station No 2 (Bethel Station) located at 19151 Pettitt Road, Station No 3 (San Pedro Station) located at 15063 Hwy. 450, and Station No. 4 (Highway 25 station) located at 17311 Highway 25 The District has one employee and operates with a voluntary staff of fire fighters.

**NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards*, published by GASB. The accompanying financial statements of the District have been prepared in conformity with such principles.

**Reporting Entity**

The District is a component unit of the Washington Parish Government, the financial reporting entity. The Washington Parish Government is financially accountable for the District because it appoints the District's board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Washington Parish Government, the general government services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity.

**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 governmental activities of the District. The effect of inter fund activity has been removed from these statements.

The District does not have any business-type activities and reports only governmental activities. Governmental activities are supported by ad valorem tax collections dedicated to acquire fire protection equipment and to provide support of fire protection activities.

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

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 1**  
**WASHINGTON PARISH GOVERNMENT**  
**FRANKLINTON, LOUISIANA**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

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. The District reports only general revenues.

All individual governmental funds are reported as separate columns in the fund financial statements.

**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. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available. State revenue sharing is appropriated by the legislature at the end of the calendar year and is recorded in the year of appropriation. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following governmental funds:

**General Fund**

The general fund is the primary operating fund of the District. It accounts for all financial resources, except those required to be accounted for in other funds.

**Debt Service Fund**

The debt service fund accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The effect of inter-fund activity has been eliminated from the government-wide financial statements.

Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. The District reported only general revenues consisting of ad valorem taxes, state revenue sharing, fire insurance rebates, interest income, and other income not restricted for specific purposes.

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

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 1  
WASHINGTON PARISH GOVERNMENT  
FRANKLINTON, LOUISIANA**

**Notes to the Financial Statements  
For the Year Ended December 31, 2022**

**CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**RECEIVABLES**

Receivables are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

**DUE TO/FROM OTHER FUNDS**

These amounts represent ad valorem taxes of the debt service fund deposited in the general fund.

**RESTRICTED ASSETS**

These accounts contain resources for debt service.

**CAPITAL ASSETS**

Capital outlays are recorded as expenditures of the General Fund and as assets in the government –wide financial statement. Depreciation is recorded on general fixed assets on a government-wide basis using the straight-line method and the following estimated useful life:

Fire Stations	40 years
Fire Trucks and Other Truck	5-20 years
Equipment	3-10 years

Fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. The cost of all assets acquired prior to 1989 has been valued using estimated historical cost. Donated assets were transferred from the Bonner Creek Volunteer Fire Department (organized prior to 1988 state legislature establishment of the District) and are valued at their original cost which approximates market value at the date donated. The District maintains a threshold of \$500 or more for capitalizing assets.

**DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditures) until then. The District has no items that qualify for reporting under this category.

Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until such time. The District has no amounts reported under this category, revenue from property taxes, reported in the governmental balance sheet and on the Statement of Net Position.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 1**  
**WASHINGTON PARISH GOVERNMENT**  
**FRANKLINTON, LOUISIANA**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**LONG-TERM OBLIGATIONS**

Long-term obligations are reported as liabilities in the statement of net assets. Bond premiums and discounts as well as issuance costs are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable premium or discount.

In the fund financial statements, the governmental fund types recognize bond premiums and discounts, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

**NET POSITION**

GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, required reclassification of net assets into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

- Invested in capital assets, net of related debt – This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or indebtedness attributable to acquisition, construction, or improvement of those assets. If there are significant unspent proceeds at year-end, the portion of the debt attributable to unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net asset calculation as unspent proceeds.
- Restricted – this component of net assets consists of constraints placed on the asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or law or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted – This component of net assets consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund financial statements, governmental fund equity is classified as fund balance. The District adopted GASB 54, *Fund Balance Reporting and Governmental Fund Type Definition*, for the year ended December 31, 2011, Governmental funds are classified as follows:

- **Nonspendable** -These are amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 1  
WASHINGTON PARISH GOVERNMENT  
FRANKLINTON, LOUISIANA**

**Notes to the Financial Statements  
For the Year Ended December 31, 2022**

- **Restricted** -These are amounts that can be spent only for specific purpose because of constitutional provisions, enabling legislation, or externally imposed constraints by creditors, grantor, contributors or the laws or regulations of other governments.
- **Committed** -These are amounts that can be used for specific purpose determined by a formal decision by the Board Members, which are the highest level of decision-making authority for the District.
- **Assigned** -These are amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purpose.
- **Unassigned** -These are all other spendable amounts.

**ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount 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. Accordingly, actual results could differ from those estimates.

**NOTE 2- LEVIED TAXES**

On November 7, 2006, the voters of the District passed a 10-year, 8.46 mill property tax renewal for acquiring, construction, improving, and operating fire protection facilities and equipment in and for the District, including the cost of obtaining water for fire protection purposes. On April 9, 2016, the voters voted to renew the millage for another 10-year period. For the period covered by these financial statements, the millage was set at 7.75 mills

On November 7, 2006, the voters of the District passed a 10-year, 5 mill property tax renewal for acquiring, construction, improving, and operating fire protection facilities and equipment in and for the District, including the cost of obtaining water for fire protection purposes. On April 9, 2016, the voters voted to renew the millage for another 10-year period. For the period covered by these financial statements, the millage was set at 4.58 mills.

On November 7, 2006, the voters of the District authorized the District to incur debt and issue \$735,000 of 15-year general obligation bonds for acquiring, constructing, and improving buildings, machinery and equipment. On December 6, 2014, the voters of the District authorized the District to incur debt and issue \$425,000 of 15-year general obligation bonds for acquiring, constructing, and improving buildings, machinery and equipment, including fire stations. For the period covered by these financial statements, the millage was set at 2.85 mills.

Assessed millages for the year 2022 are as follows:

2022 Assessed Property Value	\$	14,930,190
Less Homestead Exemption		<u>(3,714,780)</u>
Taxable Value		<u><u>11,215,410</u></u>
7.75 mill tax		86,919
4.58 mill tax		51,367
2.85 mill tax		<u>31,964</u>
Total Tax	\$	<u><u>170,250</u></u>

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 1  
WASHINGTON PARISH GOVERNMENT  
FRANKLINTON, LOUISIANA**

**Notes to the Financial Statements  
For the Year Ended December 31, 2022**

**NOTE 3- STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

The budget for the year ended December 31, 2022, was adopted at the District's meeting during December 2021. The budget was amended at the meeting during December 2022. Act 552 of the 2004 Legislative Session eliminated the public participation requirement for general funds with less than \$500,000 in expenditures. All appropriations lapse at year-end. Formal budget integration (within the accounting records) is employed as a management control device. Changes or amendments are made upon approval of the Board of Commissioners. The District does not use encumbrance accounting.

**NOTE 4- CASH AND CASH EQUIVALENTS**

At December 31, 2022, the District has cash and cash equivalents totaling as follows:

Interest-bearing demand deposits	\$ 96,187
Total Cash and Restricted Cash	
	\$ 96,187

These deposits are stated at cost, which approximates market. 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 the amount on deposit with the fiscal agent. These securities are to be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2022, the District had \$100,005 in deposits (collected bank balances). These deposits were secured from risk by \$250,000 of the federal deposit insurance. The District does not have a policy on custodial credit risk.

**NOTE 5- ACCOUNT RECEIVABLES**

Receivables at December 31, 2022 are as follows:

	General Fund	Debt Service Fund	Total
Ad valorem taxes	\$ 138,286	\$ 31,964	\$ 170,250
Insurance Rebate	5,400	-	5,400
Total	\$ 143,686	\$ 31,964	\$ 175,650

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 1**  
**WASHINGTON PARISH GOVERNMENT**  
**FRANKLINTON, LOUISIANA**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**NOTE 6-CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2022:

	Balance January 1 2022	Additions	Deletions	Balance December 31, 2022
Land (not depreciable)	\$ 33,404	\$ -	\$ -	\$ 33,404
Construction Progress	-	-	-	-
Vehicles	872,830	18,000	-	890,830
Buildings	630,083	-	-	630,083
Equipment	349,237	53,920	-	403,157
Depreciable Assets	<u>1,852,150</u>	<u>71,920</u>	<u>-</u>	<u>1,924,070</u>
Less Accumulated Depreciation				
Vehicles	(769,868)	(39,795)	-	(809,663)
Buildings	(116,312)	(15,785)	-	(132,097)
Equipment	(317,559)	(7,753)	-	(325,312)
Total Accumulated Depreciation	<u>(1,203,739)</u>	<u>(63,333)</u>	<u>-</u>	<u>(1,267,072)</u>
Net Depreciable Assets	648,411	8,587	-	656,998
Assets, net of accumulated Depreciation	<u>\$ 681,815</u>	<u>\$ 8,587</u>	<u>\$ -</u>	<u>\$ 690,402</u>

The District purchased equipment of \$53,920 and a used truck for \$18,000. Depreciation expense in the amount of \$63,333 was recorded.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 1  
WASHINGTON PARISH GOVERNMENT  
FRANKLINTON, LOUISIANA**

**Notes to the Financial Statements  
For the Year Ended December 31, 2022**

**NOTE 7 - LONG –TERM OBLIGATION**

The following is summary of the long –term obligation for the year ended December 31, 2022:

	Balance 1/1/2022	Additons	Deductions	Balance 12/31/2022	Due Within One Year
<p>\$735,000 General Obligation Bonds Series 2007, due in annual installments commencing March 1 2008, ranging from \$1,732 to \$71,732 with interest from 3.95% to 6%. The last payment date is March 1, 2022.</p>	\$ 70,000		(70,000)	\$ -	\$ -
<p>\$425,000 General Obligation Bonds Series 2015, due in annual installments commencing September 1, 2015, ranging from \$544 to \$37,544 with interest of 2.94%. The last payment date is March 1, 2030.</p>	284,000	-	(27,000)	257,000	28,000
<p>Total</p>	\$ 354,000	\$ -	\$ (97,000)	\$ 257,000	\$ 28,000

All District bonds outstanding at December 31, 2022 are general obligation bonds with maturity dates from March 1, 2022 to March 1, 2030 with interest rates of 2.94% to 6%. Bond principal and interest expense in 2022 are \$97,000 and \$9,230, respectively.

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the District. At December 31, 2022, the District has accumulated \$46,780 in the debt service fund for future debt requirements. The bonds are due as follows:

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 1  
WASHINGTON PARISH GOVERNMENT  
FRANKLINTON, LOUISIANA**

**Notes to the Financial Statements  
For the Year Ended December 31, 2022**

Year Ending December 31,	Principal Payments	Interest Payments	Totals
12/31/2023	\$ 28,000	\$ 7,144	\$ 35,144
12/30/2024	29,000	6,306	35,306
12/30/2025	30,000	5,439	35,439
12/30/2026	31,000	4,542	35,542
12/30/2027	33,000	3,601	36,601
2028-2031	106,000	4,762	110,762
<b>Total</b>	<b>\$ 257,000</b>	<b>\$ 31,794</b>	<b>\$ 288,794</b>

In accordance with R.S. 39:562, the Washington Parish Fire Protection District No. 1 is legally restricted from incurring long-term debt in excess of 10% the assessed value of taxable property. At December 31, 2022, the statutory limit is \$1,121,541, and the outstanding bonded debt totaled \$257,000.

**NOTE 8- LITIGATION AND CLAIMS**

As of December 31, 2022, the District was not involved in any outstanding litigation or claims.

**NOTE 9- RELATED PARTY TRANSACTION**

There were no related party transactions as of December 31, 2022.

**NOTE 10-COVID-19 Pandemic**

In December 2019, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic, and this pandemic has resulted in federal, state, and local governments and private entities mandating various restrictions, including travel restrictions, restrictions on public gatherings, stay at home orders, and quarantining of people that may have been exposed to the virus.

COVID-19 and actions taken to mitigate it have and are expected to continue to have adverse effects on the economy. As the COVID-19 pandemic is complex and rapidly evolving, we cannot reasonably estimate the duration or severity of this pandemic nor its full impact on the entity, its financial position, change in financial position, or cash flows.

**NOTE 11- SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 29, 2023, which is the date the financial statements were available to be issued. No other material subsequent events have occurred since December 31, 2022 that require recognition or disclosure in these financial statements.

## REQUIRED SUPPLEMENTAL INFORMATION

**Washington Parish Fire Protection District No. 1  
Franklinton, Louisiana**

**Schedule 1**

**Statement of Revenues, Expenditures, and changes in Fund Balance- Budget and Actual  
General Fund  
For the Year Ended December 31, 2022**

	Original Budget	Amended Budget	Actual	Variance (Unfavorable)
<b>REVENUES:</b>				
Ad valorem taxes	\$ 126,179	\$ 114,897	\$ 141,101	\$ 26,204
State revenue sharing	8,803	9,415	8,841	(574)
Insurance rebate	5,300	8,841	9,415	574
Interest earned	91	58	107	49
Other	1,998	940	940	-
Total revenues	<u>142,371</u>	<u>134,151</u>	<u>160,404</u>	<u>26,253</u>
<b>Expenditures:</b>				
Advertising	484	-	-	-
Capital outlay	100,000	56,938	71,920	(14,982)
Dues & Subscriptions	350	-	-	-
Election expense	-	-	-	-
Equipment- Operations	4,000	16,684	12,657	4,027
Fuel	3,600	20,275	20,600	(325)
Insurance Expense	35,700	31,306	34,762	(3,456)
Mileage	-	-	-	-
Office Expense	3,600	5,368	5,074	294
Miscellaneous	435	648	648	-
Payroll taxes	2,700	2,814	2,588	226
Pension Expense	4,200	4,200	4,628	(428)
Professional Fees & Legal	13,000	13,280	13,510	(230)
Rental	100	89	89	-
Repairs and Maintenance	32,000	52,275	49,805	2,470
Salaries	33,000	33,280	33,280	-
Supplies	7,000	43,082	31,201	11,881
Telephone	3,000	2,405	2,410	(5)
Training Expense	4,000	6,333	6,384	(51)
Utilities	6,860	6,739	7,572	(833)
Total expenditures	<u>254,029</u>	<u>295,716</u>	<u>297,128</u>	<u>(1,412)</u>
<b>Excess/(deficiency) of revenues over/(under) expenditures</b>	(111,658)	(161,565)	(136,724)	24,841
Other financing sources/(uses)				
Transfers to/from other sources	-	-	-	-
Total other financing sources/(uses)	-	-	-	-
<b>Net change in fund balances</b>	(111,658)	(161,565)	(136,724)	24,841
<b>Fund balance, beginning of year 2022</b>	<u>319,615</u>	<u>319,615</u>	<u>319,615</u>	<u>-</u>
<b>Fund balance, end of year 2022</b>	<u>\$ 207,957</u>	<u>\$ 158,050</u>	<u>\$ 182,891</u>	<u>\$ 24,841</u>

See independent accountant's review report.

# **Supplemental Information**

**Washington Parish Fire Protection District No.1  
Washington Parish Government  
Franklinton, Louisiana**

**Schedule 2**

**Supplemental Information Schedule  
For the Year Ended December 31, 2022**

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Board members were not paid compensation in any form.

Washington Parish Fire Protection District No.1  
Washington Parish Government  
Franklinton, Louisiana

Schedule 3

Supplemental Information Schedule  
For the Year Ended December 31, 2022

**COMPENSATION, BENEFITS, AND OTHER PAYMENTS MADE TO AGENCY HEAD**

Agency Head: Bradley Cooper, President

There was no compensation, benefits, or other payments made to the President of the District.

Agency Head: Michael C. Crain, Fire chief

Salary	\$ 33,280
FICA Expense	2,428
Reimbursements	947
Total	<u>\$ 36,655</u>

**Other Independent Accountant's Report**

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants



**Hebert Johnson  
& Associates, Inc.**  
Certified Public Accountants

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(225) 209-6627 • FAX (225) 209-6625

A PROFESSIONAL ACCOUNTING CORPORATION

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

To the Board of Commissioners and  
The Louisiana Legislative Auditor  
Washington Parish Fire Protection District No. 1  
Franklinton, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Washington Parish Fire Protection District No. 1, a component unit of the Washington Parish Government, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Washington Parish Fire Protection District No. 1's compliance with certain laws and regulations during the year ended December 31, 2022 included in the accompanying Louisiana Attestation Questionnaire. Management of Washington Parish Fire Protection District No. 1 is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000, 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) or R.S. 38.2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*The District did not purchase any material and supplies that exceeded \$60,000.*

*The District did not have any public works exceeding \$250,000.*

#### *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.

*The district did not pay any employees during the fiscal year.*

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

*No employee's names appeared on the lists provided by the board members.*

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 us with the requested information. None of the businesses of board members, employees, and board members' and employees' 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 and the amendments to the original budget.*

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.

*We traced the adoption of the original budget to the minutes of a meeting held on December 20, 2021, and traced the amendments to the minutes held on December 12, 2022.*

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. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

*Actual revenues exceed budgeted revenues. actual expenditures exceeded budgeted expenditures, but not by more than 5 %.*

#### *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 payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

*All disbursements agree to the amount and payee in the supporting documentation. Disbursements were coded to the correct fund and general ledger account. The disbursements were approved in accordance with management's policies and procedures.*

#### *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.

*Management provided us with a copy of posted meetings with agendas. We have an agenda for the meeting on April 5, 2022.*

#### *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.

*We noted no deposits that appear to be proceeds of bank loans, bonds, or like indebtedness.*

#### *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.

*We examined the meeting minutes and the list of payroll disbursements and noted nothing that would indicate payment of any 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 will be timely filed.*

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).

*Management did not enter into any contracts that utilized state funds and were subject to the public bid law.*

*Prior-Year Comments*

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

*All prior year suggestions and recommendations have been resolved. The District is keeping accurate meeting minutes, and the report will be timely submitted.*

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Washington Parish Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

*Hebert Johnson & Associates*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
June 29, 2023

Washington Parish Fire Protection District No. 1  
Washington Parish Government  
Franklinton, Louisiana

Schedule of Prior Year Findings  
December 31, 2022

**2021-01 Written Minutes**

**Condition:**

The District did not have a record of all minutes that were taken for the year ending December 31, 2021.

**Recommendation:**

We recommend the District provide written minutes from a previous board meeting to the District's Board of Commissioners. The board should review and approve the written minutes at the next board meeting. The minutes should be signed by the Board Secretary and kept at the office of the District.

**Resolved:**

Fully resolved. The District maintained meeting minutes for all meetings held in 2022.

**2021-02 Late Filing of Annual Financial Report**

**Condition:**

The review engagement was not completed within six months of the close of the District's fiscal year.

**Recommendation:**

Management should discuss with the outside accounting firm the necessity to prepare the financial statements in a timely manner to allow the review to be completed by June 30.

**Resolved:**

Fully resolved. The District's financial report was submitted timely for 2022.

**RESOLUTION**

**WHEREAS**, Washington Parish Fire Protection District No. 1, as a part of its review of financial statements as of December 31, 2021, and for the one year then ended, is required to complete the Louisiana Attestation Questionnaire furnished by the Louisiana Legislative Auditor, and,

**WHEREAS**, upon completion, the questionnaire must be presented to and adopted by the board of directors of the Washington Parish Fire Protection District No. 1, by means of a formal resolution in an open meeting, and,

**WHEREAS**, the completed questionnaire and a copy of its adoption must then be given to the accountant at the beginning of the attestation engagement. The accountant will, during the course of his attestation engagement test the accuracy of the responses in the questionnaire,

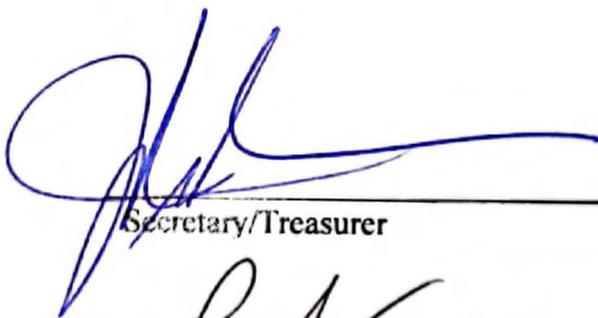
**WHEREAS**, the Louisiana Attestation Questionnaire was reviewed and all questions answered by the board of directors of the Washington Parish Fire Protection District No. 1,

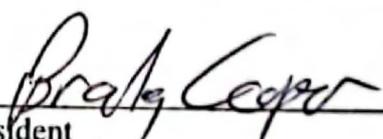
**THEREFORE BE IT RESOLVED** that the Washington Parish Fire Protection District No. 1 hereby adopts this resolution on May 2, 2023 by the following roll call vote:

YEAS: 1111 - 5

NAYS: 0

ABSENT: 0

  
\_\_\_\_\_  
Secretary/Treasurer

  
\_\_\_\_\_  
President

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

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana government agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution.

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

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

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor

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

5-2-23 (Date Transmitted)

Hebert Johnson & Associates, Inc.  
PO Box 1151  
Ponchatoula LA 70454

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of \_\_\_\_\_.

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes  No [ ] N/A [ ]

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

Yes  No [ ] N/A [ ]

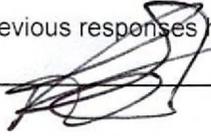
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose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

Yes  No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No [ ] N/A [ ]

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

 \_\_\_\_\_ President 5/2/23 Date