

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT No. 1  
ALBANY, LA**

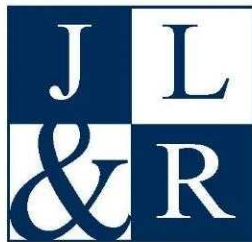
**ANNUAL FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**  
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### Independent Accountant's Review Report

To the Members of the Board of Commissioners of  
Livingston Parish Fire Protection District No. 1  
Albany, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Livingston Parish Fire Protection District No. 1, Albany, Louisiana, a component unit of Livingston Parish Government, as of and for the year ended December 31, 2021, 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 the 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.

We are required to be independent of the Livingston Parish Fire Protection District No. 1 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

#### **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.

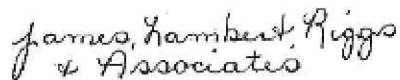
#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information 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 an appropriate operational,

economic, or historical context. Management has omitted the management's discussion and analysis 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 and for placing the basic financial statements in an 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.

***Other Information***

The supplementary information included in the Schedule of Compensation Paid to Board Members; the Schedule of Compensation, Benefits, and Other Payments to Agency Head; the Independent Accountant's Report on Applying Agreed-Upon Procedures, and the Louisiana Attestation Questionnaire are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.



James, Lambert, Riggs and Associates, Inc.  
Hammond, Louisiana

June 6, 2022

# Basic Financial Statements

## Government – Wide Financial Statements

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Statement A**

**Statement of Net Position  
December 31, 2021**

	<u>Governmental Activities</u>
<b>Assets</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 337,302
Investments	101,483
Ad Valorem Taxes Receivable, Net of Uncollectible Allowance	296,231
State Revenue Sharing Receivable	16,030
Prepaid Insurance	9,111
Total Current Assets	<u>760,157</u>
 Capital Assets	
Land	17,000
Capital Assets, Net	<u>1,223,373</u>
Total Capital Assets	<u>1,240,373</u>
 <b>Total Assets</b>	 <u>2,000,530</u>
 <b>Liabilities</b>	
Current Liabilities	
Accounts Payable	1,590
Intergovernmental Payable	11,948
Payroll Liabilities	450
Accrued Interest	3,714
Capital Lease, Current Portion	40,186
Total Current Liabilities	<u>57,888</u>
 Long-Term Liabilities	
Capital Lease, Long-Term Portion	<u>219,325</u>
Total Long-Term Liabilities	<u>219,325</u>
 <b>Total Liabilities</b>	 <u>277,213</u>
 <b>Net Position</b>	
Net Investment in Capital Assets	980,862
Unrestricted	742,455
Total Net Position	<u>\$ 1,723,317</u>

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Statement B**

**Statement of Activities**  
**For the Year Ended December 31, 2021**

	<u>General</u> <u>Expenses</u>	<u>Program Revenues</u> <u>Charges for</u> <u>Services</u>	<u>Operating Grants</u> <u>&amp; Contributions</u>	<u>Net (Expense)</u> <u>Revenue and</u> <u>Change in Net</u> <u>Position</u> <u>Governmental</u> <u>Activities</u>
<b>Governmental Activities</b>				
General Government				
Public Safety	\$ 343,925	\$ -	\$ 6,000	\$ (337,925)
Interest on Long-Term Debt	7,460	-	-	(7,460)
Total Governmental Activities	<u>\$ 351,385</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>(345,385)</u>
 <b>General Revenues</b>				
Ad Valorem Tax Revenue				298,842
State Revenue Sharing				24,315
Fire Insurance Premium Rebate				47,473
Donations				5,000
Interest Income				209
<b>Total General Revenues</b>				<u>375,839</u>
 <b>Change in Net Position</b>				30,454
 <b>Net Position - Beginning of the Year</b>				1,692,863
<b>Net Position - End of the Year</b>				<u>\$ 1,723,317</u>

See accompanying notes and independent accountant's review report.

# Basic Financial Statement

## Fund Financial Statements



**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Statement C**

**Governmental Fund – Balance Sheet  
December 31, 2021**

	General Fund	Total
<b>Assets</b>		
Cash and Cash Equivalents	\$ 337,302	\$ 337,302
Investments	101,483	101,483
Ad Valorem Taxes Receivable, Net of Uncollectible Allowances	296,231	296,231
State Revenue Sharing Receivable	16,030	16,030
Total Assets	\$ 751,046	\$ 751,046
 <b>Liabilities and Fund Balance</b>		
Liabilities:		
Accounts Payable	\$ 1,590	\$ 1,590
Pension Payable	11,948	11,948
Payroll Liabilities	450	450
Total Liabilities	13,988	13,988
 Fund Balance:		
Unassigned	737,058	737,058
Total Fund Balance	737,058	737,058
 <b>Total Liabilities and Fund Balance</b>	 \$ 751,046	 \$ 751,046

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Statement D**

**Reconciliation of the Governmental Fund Balance Sheet to the  
Government-Wide Statement of Net Position  
For the Year Ended December 31, 2021**

<b>Total Fund Balance, Governmental Fund (Statement C)</b>	\$ 737,058
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Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental Capital Assets, Net of Depreciation	1,240,373
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Prepaid insurance is not available to pay for current-period expenditures and, therefore, is not reported in the funds.	9,111
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Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds:

Capital Lease, Current Portion	(40,186)
Capital Lease, Long-Term Portion	(219,325)
Accrued Interest	(3,714)

<b>Net Position of Governmental Activities (Statement A)</b>	<b>\$ <u><u>1,723,317</u></u></b>
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See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Statement E**

**Statement of Governmental Fund Revenues, Expenditures, and  
Change in Fund Balance  
For the Year Ended December 31, 2021**

	General Fund	Total
<b>Revenues</b>		
Ad Valorem Tax Revenue	\$ 298,842	\$ 298,842
State Revenue Sharing	24,315	24,315
Fire Insurance Premium Rebate	47,473	47,473
Supplemental Pay Income	6,000	6,000
Donations	5,000	5,000
Interest Income	209	209
<b>Total Revenues</b>	381,839	381,839
<b>Expenditures</b>		
Public Safety		
Administrative	6,869	6,869
Insurance	41,567	41,567
Payroll Taxes	7,392	7,392
Pension Expense	11,948	11,948
Professional Services	15,950	15,950
Repairs and Maintenance	13,876	13,876
Salaries	90,670	90,670
Salaries, Supplemental Pay	6,000	6,000
Supplies	14,145	14,145
Training	1,112	1,112
Telephone and Utilities	13,462	13,462
Uniforms	2,626	2,626
Capital Outlay	33,682	33,682
Debt Service:		
Capital Lease Principal	40,489	40,489
Capital Lease Interest	7,312	7,312
<b>Total Expenditures</b>	307,100	307,100
<b>Net Change in Fund Balance</b>	74,739	74,739
<b>Fund Balance - Beginning of the Year</b>	662,319	662,319
<b>Fund Balance - End of the Year</b>	\$ 737,058	\$ 737,058

See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Statement F**

**Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and  
Change in Fund Balance of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2021**

<b>Net Change in Fund Balance, Governmental Fund (Statement E)</b>	\$	74,739
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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Expenditures for Capital Assets:		
Capital Outlay		33,682
Less:		
Current Year Depreciation		(117,486)

Government Funds expense insurance payments when paid. In the Statement of Activities, only the portion applicable to the current year is expensed and the remaining is recorded as prepaid expense.

Prior Year Prepaid Insurance		(9,933)
Current Year Prepaid Insurance		9,111

Payment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Capital Lease Principal Payments		40,489
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Accrued interest expense on long-term debt is reported in the government-wide statements of activities and changes in net position, but does not require the use of current financial resources; therefore, accrued interest is not reported as expenditures in government funds.

Change in Accrued Interest Payable		(148)
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<b>Change in Net Position of Governmental Activities (Statement B)</b>	\$	<u><u>30,454</u></u>
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See accompanying notes and independent accountant's review report.

**Livingston Parish Fire Protection District No. 1**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**Introduction**

Livingston Parish Fire Protection District No. 1, (“the District”), was created by an ordinance of the Livingston Parish Council for the purpose of acquiring, maintaining, and operating buildings, machinery, water tanks, water hydrants, water lines, and any other things necessary to provide proper fire prevention and control of the property within the District. The District operates under the direction of a five-member board appointed – 2 members appointed by the Livingston Parish Council, 2 members appointed by the Town of Albany and 1 member appointed by the four board members.

The financial statements of the District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting.

Governmental Accounting Standards Board (GASB) Statement No. 14, as amended, establishes criteria for determining the reporting entity and component units that should be included within the reporting entity. Under provisions of this statement, the Livingston Parish Fire Protection District No. 1 is considered a component unit of the Livingston Parish Council. As a component unit, the accompanying financial statements are to be included within the reporting of the primary government, either blended within those financial statements or separately reported as a discrete component unit. Under provisions of this statement, there are no component units of the District.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying basic financial statements of the Livingston Parish Fire Protection District No. 1 have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management’s Discussion and Analysis, for State and Local Governments*, as amended. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net position (or balance sheet), and a statement of activities. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The District has also adopted the provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, which requires capital contributions to the District to be presented as a change in net position. Management has elected to omit the Management’s Discussion and Analysis.

GASB Statement No. 63, *Financially Reporting of Deferred Outflows, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net position by the government that is applicable to a future reporting period, and *Deferred Inflows of*

**Livingston Parish Fire Protection District No. 1**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2021**

*Resources* as an acquisition of net position by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position.

This statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, and other pronouncements 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. The definition and reporting of net position is further described in *Note 1K – Net Position and Fund Balance*.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognized, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

The District did not have any deferred outflows or deferred inflows of resources at December 31, 2021.

**B. 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 nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, a primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The District does not have any business-type activities and reports only governmental activities. The District has no component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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) grant 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.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are presented as separate columns in the fund financial statements. The District reports one governmental fund – the general fund.

**Livingston Parish Fire Protection District No. 1**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**C. 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. 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 at 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.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if they are measurable and available. Only the portion of special assessment receivable, if any, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Substantially all other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental fund:

The *General Fund* is the District's primary operating fund. It accounts for and reports all financial resources of the general government, except those required to be accounted for in another fund (none in the current year).

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

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.

When restricted, committed, assigned, or unassigned fund balances are available for use, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds as needed, unless it has been provided for otherwise in the restriction, commitment, or assignment action.

**Livingston Parish Fire Protection District No. 1**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**D. Budgets and Budgetary Accounting**

Budgetary procedures applicable to the District are defined in state law, Louisiana Revised Statutes 39:1301-15. The budget is adopted on the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP). The major requirements of the Local Government Budget Act are summarized as follows:

1. The District adopts a budget each year for the general fund.
2. The District's Fire Chief prepares a proposed budget and submits it to the Board of Commissioners for consideration no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal.
3. All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 7, 2020.
4. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners. The budget was amended on December 6, 2021.
5. Formal budgetary integration is employed as a management control device.

**E. Cash, Cash Equivalents, and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Under State law, the District may deposit funds in demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. In addition, the District may invest in United States bonds, treasury notes, or certificates.

In accordance with state law, the District limits its investments to those allowed under R.S. 33:2955. Certificates of deposit are classified as investments if their original maturities exceed 90 days. Investments are reported at fair market. The District does not have a formal investment policy.

**F. Inventory**

Inventories for supplies are immaterial and are recorded as expenditures when purchased. The District did not have inventory at year end December 31, 2021.



**Livingston Parish Fire Protection District No. 1**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**G. Prepaid Items**

The District recognizes expenditures for insurance and similar services extending over more than one accounting period when paid in the fund financial statements.

**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 District maintains a threshold level of \$500 or more capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	20 - 40 Years
Equipment	5 - 20 Years
Vehicles	5 - 15 Years

**I. Pension Plans**

The District is not a member of any retirement system but is a member of the social security system.

**J. Compensated Absences**

The District does not pay for vacation or sick leave, and, as a result, has no liability for compensated absences at December 31, 2021.

**K. Net Position and Fund Balance**

GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, required classification 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:

- **Net Investment in Capital Assets Component of Net Position** – The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisitions, construction, or improvement of those assets or related debt also should be included in this

**Livingston Parish Fire Protection District No. 1**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2021**

component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

- **Restricted Component of Net Position** – The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.
- **Unrestricted Component of Net Position** – The *unrestricted* of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund statements, governmental fund equity is classified as fund balance. The District adopted GASB 54 for the year ended December 31, 2011. As such, fund balances of governmental funds are classified as follows:

- **Nonspendable.** These are amounts that cannot be spent either, because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted.** These are amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- **Committed.** These are amounts that can be used only for the specific purposes determined by a formal vote of the Board, which is 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 are intended to be used for specific purposes based on the discretion of the Board.
- **Unassigned.** These are amounts that have not been assigned to other funds and amounts that have not been restricted, committed, or assigned to specific purposes within the general fund. Also, within other governmental funds, these include expenditure amounts incurred for specific purposes which exceed the amounts restricted, committed, or assigned for those purposes.

#### **L. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the District, which are either unusual in nature or infrequent in occurrence.

**Livingston Parish Fire Protection District No. 1**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**M. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make various estimates and assumptions that affect the reported amounts of assets and liabilities, the 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.

**N. Reconciliation of Government-Wide and Fund Financial Statements**

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenses, and changes in fund balance and the government-wide statement of activities presented in Statement F of the basic financial statements.

**2. Levied Taxes**

The following is a summary of authorized and levied ad valorem taxes:

	<b>Authorized Millage</b>	<b>Levied Millage</b>
General Fund	10.000 Mills	\$ 304,431

Ad valorem taxes attach as an enforceable lien on property on January 1 each year. Taxes are levied by the District during the year, are billed to taxpayers, and become due in November. Billed taxes become delinquent on December 31 of each year. Revenues from ad valorem taxes are budgeted in the year billed and recognized as revenue when billed. The Livingston Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the Livingston Parish Tax Assessor. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 2021, the District levied 10.000 mills for a total tax levy of \$304,431 on taxable property valuation totaling \$30,443,140.

**3. Cash and Cash Equivalents**

At December 31, 2021, the District has deposits (book balances) as follows:

Interest Bearing Demand Deposits	\$ 337,302
Total Cash and Cash Equivalents	\$ 337,302

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 held in the name

**Livingston Parish Fire Protection District No. 1**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2021**

of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial credit risk as it relates to cash deposits is the risk that in the event of bank failure, the government's deposits may not be returned. At December 31, 2021, the District has \$442,356 in interest bearing demand and time deposits (collected bank balances). The demand and time deposits are secured from risk by \$250,000 of federal deposit insurance and the remaining \$192,356 is secured by pledged securities. The \$192,356 in demand and time deposits are exposed to custodial credit risk because while the amount is secured by pledged securities, such securities are held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The District does not have a custodial credit risk policy.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the government that the fiscal agent has failed to pay deposited funds upon demand.

**4. Investments**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the District or its agent in the District's name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the District's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the District's name

In the current year the District held \$101,483 in a certificate of deposit and is considered a category 1 type of investment.

**5. Receivables**

The governmental funds receivables are all current at December 31, 2021 and consist of the following:

	<b>General Fund</b>	<b>Total</b>
Ad Valorem Taxes	\$ 304,431	\$ 304,431
State Revenue Sharing	16,030	16,030
Subtotal	320,461	320,461
Allowance for Uncollectible Accounts	(8,200)	(8,200)
<b>Accounts Receivable, Net</b>	<b>\$ 312,261</b>	<b>\$ 312,261</b>

**Livingston Parish Fire Protection District No. 1**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2021**

**6. Capital Assets**

Capital assets and depreciation activity as of and for the year ended December 31, 2021 for governmental activities are as follows:

<b>Governmental Activities Capital Assets:</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Capital Assets Not Depreciated:				
Land	\$ 17,000	\$ -	\$ -	\$ 17,000
Total Capital Assets Not Being Depreciated:	<u>17,000</u>	<u>-</u>	<u>-</u>	<u>17,000</u>
Capital Assets Being Depreciated				
Buildings	871,110	19,000	(1,675)	888,435
Equipment	298,944	14,682	(35,781)	277,845
Vehicles	1,271,542	-	-	1,271,542
Total Other Capital Assets	<u>2,441,596</u>	<u>33,682</u>	<u>(37,456)</u>	<u>2,437,822</u>
Less: Accumulated Depreciation for:				
Buildings and Improvements	(326,176)	(24,487)	1,675	(348,988)
Equipment	(241,743)	(13,197)	35,781	(219,159)
Vehicles	(566,500)	(79,802)	-	(646,302)
Total Accumulated Depreciation	<u>(1,134,419)</u>	<u>(117,486)</u>	<u>37,456</u>	<u>(1,214,449)</u>
Total Capital Assets Being Depreciated, Net	<u>1,307,177</u>	<u>(83,804)</u>	<u>-</u>	<u>1,223,373</u>
<b>Total Governmental Activities Capital Assets, Net</b>	<u>\$ 1,324,177</u>	<u>\$ (83,804)</u>	<u>\$ -</u>	<u>\$ 1,240,373</u>

Depreciation expense is charged to public safety for \$117,486.

**7. Leases**

The District records items under capital leases as an asset and obligation in the financial statements. The District purchased a freightliner tanker pumper for \$300,000 in July 2020 under a capital lease. At December 31, 2021 the District has \$25,000 of accumulated depreciation on the pumper. The following is a summary of long-term debt transactions of the District for the year ended December 31, 2021:

<b>Description</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
\$300,000 Capital Lease	\$ 300,000	\$ -	\$ (40,489)	\$ 259,511	\$ 40,186
	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ (40,489)</u>	<u>\$ 259,511</u>	<u>\$ 40,186</u>

**Livingston Parish Fire Protection District No. 1**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2021**

\$300,000 lease obligation dated July 6, 2020, with Republic First National Corporation, with interest at 2.918%, payable in annual installments of principal and interest totaling \$47,801 through May 01, 2027.

\$ 259,511

The following is a schedule by years of the future minimum lease payments under the capital lease with the present value of the net minimum lease payments as of December 31, 2021:

Year Ending December 31,		
2022	\$	47,801
2023		47,801
2024		47,801
2025		47,801
2026		47,801
2027		47,801
		286,806
Less: Interest Portion		27,295
		\$ 259,511

**8. Risk Management**

The District is exposed to various risks of loss related to theft, damage, or destruction of assets, torts, injuries, natural disasters, and many other unforeseeable events. The District maintains commercial insurance policies for the claims related to the aforementioned risks. The District's payment of the insurance policy deductible is the only liability associated with these policies.

**9. Contingent Liabilities**

The District was not involved in any outstanding litigation or claims at December 31, 2021.

**10. On-Behalf Payments for Fringe Benefits and Salaries**

For the fiscal year ended December 31, 2021 the State of Louisiana made on behalf payments in the form of supplemental pay to the District's firemen. In accordance with GASB 24, the District recorded \$6,000 of on-behalf payments as revenue and as an expenditure in the General Fund.

**11. Subsequent Events**

Subsequent events have been evaluated by management through June 3, 2022, the date financial statements were available for issuance. No events require disclosure in the financial statements for the year ending December 31, 2021.

**Required Supplemental Information:**  
**Budgetary Comparison Schedule**

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**

**Schedule 1**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual Governmental Funds – General Fund**  
**For the Year Ended December 31, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts GAAP Basis</u>	<u>Var. Favorable (Unfavorable)</u>
<b>Revenues</b>				
Ad Valorem Tax Revenue	\$ 250,000	\$ 263,000	\$ 298,842	\$ 35,842
State Revenue Sharing	24,000	24,000	24,315	315
Fire Insurance Premium Rebate	47,000	47,000	47,473	473
Supplemental Pay Income	6,000	6,000	6,000	-
Donations	5,000	5,000	5,000	-
Interest Income	400	925	209	(716)
<b>Total Revenues</b>	<u>332,400</u>	<u>345,925</u>	<u>381,839</u>	<u>35,914</u>
<b>Expenditures</b>				
Public Safety				
Administrative	8,500	8,500	6,869	1,631
Insurance	50,000	44,000	41,567	2,433
Payroll Taxes	7,000	8,500	7,392	1,108
Pension Expense	8,000	8,000	11,948	(3,948)
Professional Services	16,050	16,050	15,950	100
Repairs & Maintenance	22,100	24,700	13,876	10,824
Salaries	85,000	98,950	90,670	8,280
Salaries, Supplemental Pay	6,000	6,000	6,000	-
Supplies	15,700	17,300	14,145	3,155
Training	6,500	5,800	1,112	4,688
Telephone and Utilities	12,500	14,000	13,462	538
Uniforms	10,000	5,000	2,626	2,374
Capital Outlay	100,000	40,000	33,682	6,318
Debt Service:				
Capital Lease Principal	40,489	40,489	40,489	-
Capital Lease Interest	7,312	7,312	7,312	-
<b>Total Expenditures</b>	<u>395,151</u>	<u>344,601</u>	<u>307,100</u>	<u>37,501</u>
<b>Net Change in Fund Balance</b>	(62,751)	1,324	74,739	73,415
<b>Fund Balance:</b>				
<b>Beginning of the Year</b>	<u>599,835</u>	<u>662,319</u>	<u>662,319</u>	<u>-</u>
<b>End of the Year</b>	<u>\$ 537,084</u>	<u>\$ 663,643</u>	<u>\$ 737,058</u>	<u>\$ 73,415</u>

See independent accountant's review report.



## **Other Supplemental Information**

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Schedule 2**

**Schedule of Compensation Paid to Board Members  
For the Year Ended December 31, 2021**

<u>Name and Title</u>	<u>Address</u>	<u>Compensation Received</u>
Benton Morgan, President (Parish Appointment)	35395 Ernest Stilley Road Independence, LA 70443	\$ -
Rodney Russell, Board Member (Board Appointment)	Post Office Box 454 Albany, LA 70711	-
Sidney Woods, Board Member (Town of Albany Appointment)	29980 West School St Albany, LA 70711	-
Derwin Miley, Vice-President (Town of Albany Appointment)	Post Office Box 582 Albany, LA 70711	-
Alesia Stilley Vicari, Board Member (Parish Appointment)	Post Office Box 1054 Albany, LA 70711	-
		\$ <u>-</u>

See independent accountant's review report.

**Livingston Parish Fire Protection District No. 1  
Albany, Louisiana**

**Schedule 3**

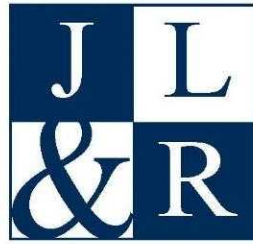
**Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2021**

**Agency Head Name: Joe Foster, Fire Chief**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 28,980
State Supplemental Pay	6,000
Dues	100
	<u>\$ 35,080</u>

See independent accountant's review report.

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



Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Members of the Board of Commissioners of  
Livingston Parish Fire Protection District No. 1  
Albany, Louisiana

We have performed the procedures enumerated below on the Livingston Parish Fire Protection District No. 1's (the "District") compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

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

Per a review of the general ledger, there no purchases during the year for materials and supplies exceeding \$30,000.

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.

Management provided us with the requested information.

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

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

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

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

#### Budgeting

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

Management provided us with a copy of the original and amended 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 adoption of the original budget to documentation in the minutes of the meeting of the District's commissioners held on December 7, 2020. The budget was amended on December 6, 2021.

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).

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year exceeded budgeted revenues. Expenditures for the year did not exceed budgeted amounts.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:
- a. Report whether the six disbursements agree to the amount and the payee in the supporting documentation.  
Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.
  - b. Report whether the six disbursements were coded to the correct fund and general ledger account.  
Each of the six selected disbursements were coded to the correct fund and general ledger account.
  - c. Report whether the six disbursements were approved in accordance with management's policies and procedures.  
Each of the six selected 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.  
Examined postings of the agenda on the Fire Station and noted that they were posted at least 24 hours in advance of scheduled meetings.

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 scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared 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 scanned payroll disbursements and read the meeting minutes of the District's board of commissioners for the fiscal year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

State Audit Law

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

The District's report was dated and submitted timely in accordance with R.S. 24:513.

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).

The District did not enter into any contracts that utilized State funds during the year.

Prior-Year Comments

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

Our prior audit report, dated May 27, 2021, did not include any suggestions, exceptions, recommendations, and / or comments.

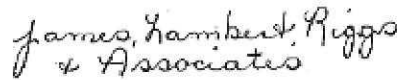
We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government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



Livingston Parish Fire Protection District No. 1  
June 6, 2022

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

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

A handwritten signature in cursive script that reads "James Lambert Riggs & Associates".

James, Lambert, Riggs and Associates, Inc.  
Hammond, Louisiana

June 6, 2022

## **Louisiana Attestation Questionnaire**

## RESOLUTION

**WHEREAS**, Livingston Parish Fire Protection District No 1, as a part of its audit of financial statements as of December 31, 2021, and for the one year period 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 Livingston 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 ~~audit~~ <sup>review</sup> engagement. The auditor will, during the course of his audit, test the accuracy of the responses in the questionnaire,

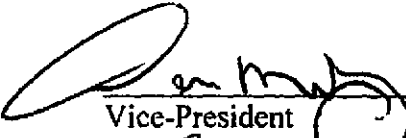
**WHEREAS**, the Louisiana Attestation Questionnaire was reviewed and all questions answered by the board of directors of the Livingston Parish Fire Protection District No 1.

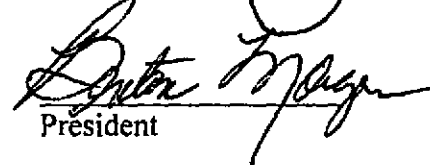
**THEREFORE BE IT RESOLVED** that the Livingston Parish Fire Protection District No 1 hereby adopts this resolution on May 2, 2022 by the following roll call vote:

YEAS: 3

NAYS: 0

ABSENT: 1

  
Vice-President

  
President

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

February 3, 2020 (Date Transmitted)

James, Lambert, Riggs and Associates, Inc. (CPA Firm Name)  
401 East Thomas Street (CPA Firm Address)  
Hammond, Louisiana 70401 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

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

Yes  No  N/A

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes  No  N/A

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes  No  N/A

**Budgeting**

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

Yes  No  N/A

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes  No  N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No  N/A

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

Yes  No  N/A

### **Meetings**

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

Yes  No  N/A

### **Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes  No  N/A

### **Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes  No  N/A

### **Prior-Year Comments**

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

Yes  No  N/A

**General**

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

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

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

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

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

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

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

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

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

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