

St. Helena Fire Protection District No. 4
Greensburg, Louisiana

Annual Financial Statements

As of and for the Year Ended December 31, 2020
With Supplementary Information



BRUCE HARRELL & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

St. Helena Fire Protection District No. 4
Annual Financial Statements
As of and for the Year Ended December 31, 2020
With Supplementary Information

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St. Helena Fire Protection District No. 4
Annual Financial Statements
As of and for the Year Ended December 31, 2020
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Independent Accountant's Review Report

Board of Commissioners
St. Helena Fire Protection District No. 4
Greensburg, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Helena Fire Protection District No. 4, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the 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 taken as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

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 management's discussion and analysis and budgetary comparison information on pages 8-13 and page 36 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. The information is the responsibility of management. We have reviewed the information, and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion, on such information.

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

St. Helena Fire Protection District No. 4
Independent Accountant's Review Report
Page 2

Supplementary Information

The supplementary information contained in the remaining schedules listed as Other Supplementary Information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. We have reviewed such supplementary information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

A handwritten signature in black ink that reads "Bruce Harrell & Co." with a stylized flourish at the end.

Bruce Harrell & Company, CPAs

Kentwood, Louisiana
January 14, 2022

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Required Supplementary Information (Part I)
Management's Discussion and Analysis

St. Helena Fire Protection District Number 4
Management's Discussion and Analysis
As of and for the Year Ended December 31, 2020

Introduction

The St. Helena Fire Protection District Number 4, Greensburg, Louisiana (the District) is pleased to present its Annual Financial Statements developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - Management's Discussion and Analysis - For State and Local Governments* (GASB 34), and related standards.

The District's discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the District's financial activity, (c) identify changes in the District's financial position, (d) identify any significant variations from the District's financial plan, and (e) identify individual fund issues or concerns.

Since Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the District's financial statements in this report.

Financial Highlights

- At December 31, 2020, the District's assets exceeded its liabilities by \$475,649 (net position). Of this amount, \$345,572 (unrestricted net position) may be used to meet the District's ongoing obligations to its citizens.
- For the year ended December 31, 2020, the District's net position increased by \$69,348.
- At December 31, 2020, the District's governmental funds reported combined ending fund balances of \$380,266, an increase of \$46,980 for the year. Of this amount, approximately 88.60% is available for spending at the District's discretion (unassigned fund balances).
- For the year ended December 31, 2020, the District's total debt for governmental activities decreased by \$43,337 due to revenue bond and capital lease principal payments and total capital assets decreased \$21,858 due to current year depreciation.

Overview of the Annual Financial Report

The financial statement focus is on both the District as a whole and on the major individual funds. Both perspectives, government-wide and major funds, allow the user to address relevant questions, broaden a basis for comparison, and enhance the District's accountability. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The MD&A is intended to serve as an introduction to the District's basic financial statements, which consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**St. Helena Fire Protection District Number 4
Management's Discussion and Analysis
As of and for the Year Ended December 31, 2020**

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. It now provides readers a concise "entity-wide" Statement of Net Position and Statement of Activities, seeking to give the user of the financial statements a broad overview of the District's financial position and results of operations in a manner similar to a private sector. If the District determines that presentation of a component unit (which are other governmental units for which the District can exercise significant influences or for which the Primary Government financial statements would be misleading if component unit information is not presented) is necessary to allow the reader to determine the relationship of the component unit and primary government, the component unit information is presented in a separate column of the financial statements or in a separate footnote. For the current fiscal year, the St. Helena Fire Protection District Number 4 has no component units.

The Statement of Net Position presents information on all the District's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The District uses one category of funds to account for financial transactions: governmental funds. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar.

Governmental funds are used to account for most of the District's basic services. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances that are left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for government funds and for governmental activities in the government-wide financial statements. Review of these differences provides the reader of the financial statements insight on the long-term impact of the District's more immediate decisions on the current use of financial resources. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**St. Helena Fire Protection District Number 4
Management's Discussion and Analysis
As of and for the Year Ended December 31, 2020**

The District maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Debt Service Fund, which are considered to be major funds. The basic governmental fund financial statements can be found beginning on page 18 of this report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the District's net position for the current year as compared to the prior year. For more detailed information, see the Statement of Net Position in this report.

Condensed Statement of Net Position

	<u>2020</u>	<u>2019</u>
Assets		
Current and Other Assets	\$ 407,580	\$ 371,928
Capital Assets	<u>158,632</u>	<u>180,490</u>
Total Assets	<u>566,212</u>	<u>552,418</u>
Liabilities		
Long-Term Debt Outstanding	62,700	106,037
Other Liabilities	<u>27,863</u>	<u>40,080</u>
Total Liabilities	<u>90,563</u>	<u>146,117</u>
Net Position:		
Net Investment in		
Capital Assets	95,383	73,015
Restricted for Debt Service	34,694	50,113
Unrestricted	<u>345,572</u>	<u>283,173</u>
Total Net Position	<u>\$ 475,649</u>	<u>\$ 406,301</u>

“Current and Other Assets” increased \$35,652 related to an increase in ad valorem tax receivables increase in current year.

A large portion of the District's total assets is its investment in capital assets (e.g., land, land improvements, buildings, equipment, etc.) of \$158,632. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The decrease in capital assets relates primarily to current year depreciation.

The District had \$34,694 in net position subject to external restrictions on how they may be used. The District's restricted net position consist of cash reserves and ad valorem tax receivables restricted for debt service less related liabilities.

See Independent Accountant's Review Report.

**St. Helena Fire Protection District Number 4
Management's Discussion and Analysis
As of and for the Year Ended December 31, 2020**

The District had \$345,572 in unrestricted net position that may be used to meet the District's ongoing obligations to citizens and creditors.

The District's Net Investment in Capital Assets of \$95,383 indicates the amount of the investment in capital assets that exceeds the amount of related debt in capital assets.

At the end of the current fiscal year, the District was able to report positive overall net position balances in governmental activities. The same held true for the prior fiscal year.

**Condensed Statement of Changes in Net Position
For the years ended December 31, 2020 and 2019**

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Revenues:		
Program Revenues:		
Charges for Services	\$ 30,000	\$ 30,000
Operating Grants and Contributions	87,031	5,647
General Revenues:		
Ad Valorem Taxes	358,892	339,123
Interest Income	569	607
Gain on Sale of Assets	-	5,485
Fire Insurance Rebates	6,377	6,415
Other Income	-	17,352
Total Revenues	<u>482,869</u>	<u>404,629</u>
Expenses:		
Public Safety - Fire Protection	409,872	388,121
Interest:		
Bond	1,958	781
Capital Lease	1,692	3,271
Total Expenses	<u>413,522</u>	<u>392,173</u>
Change in Net Position	<u>69,347</u>	<u>12,456</u>
Net Position-Beginning	406,302	393,846
Net Position-Ending	<u>\$ 475,649</u>	<u>\$ 406,302</u>

Governmental Activities

The District's net position increased by \$69,348.

The District's revenues increased by \$78,240 from the prior year due to an increase in Ad Valorem Taxes in the amount of \$19,769, an increase in grants of \$81,384 due to COVID-19 and the CARES Act, and a decrease in other income in the amount of \$17,352 related to prior year insurance proceeds received.

Expenses of the District increased by \$21,347 related to increases in various fire protection expenses.

See Independent Accountant's Review Report.

**St. Helena Fire Protection District Number 4
Management's Discussion and Analysis
As of and for the Year Ended December 31, 2020**

Fund Financial Analysis

As of the end of the current fiscal year, the District's General Fund and Debt Service Fund reported ending fund balances of \$345,572 and \$34,694, respectively. This represents a total increase of \$46,980 from the prior year.

General Fund Budgetary Highlights

For the general fund, there were no variances of actual expenditures to final budgeted amounts that would constitute a violation of state budget law. The District also maintains a positive fund balance.

- Total Actual revenue was more than the final budget by \$7,748 for 2020.
- The budgeted capital outlay expenditures increased by \$3,869 from the final budget.
- Actual expenditures for 2020 were less than the final amended budget by \$22,841.

Capital Assets and Debt Administration

Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2020 amounts to \$158,632 (net of depreciation). The total decrease in the District's investment in capital assets for the current fiscal year was \$21,858 primarily due to current year depreciation.

The capital additions included various equipment totaling \$6,369.

The following table provides a summary of the District's capital assets (net of depreciation) at the end of the current year as compared to the prior year. For more detailed information, see Note 6 to the financial statements in this report.

Capital Assets (Net of Depreciation)		
2020 and 2019		
	<u>Governmental Activities</u>	
Capital Assets	<u>2020</u>	<u>2019</u>
Land	\$ 14,318	\$ 14,318
Buildings & Improvements	100,695	100,695
Machinery & Equipment	346,985	340,616
Vehicles	266,474	266,474
Total	<u>728,472</u>	<u>722,103</u>
Less Accumulated Depreciation	<u>(569,840)</u>	<u>(541,613)</u>
Net Capital Assets	<u><u>\$ 158,632</u></u>	<u><u>\$ 180,490</u></u>

**St. Helena Fire Protection District Number 4
Management's Discussion and Analysis
As of and for the Year Ended December 31, 2020**

Long-Term Debt

At December 31, 2020, the District had total debt outstanding of \$62,700. Of this total, \$41,390 is due within one year and \$21,310 is due within greater than one year. The following table provides a summary of the District's outstanding debt at the end of the current year as compared to the prior year. For more detailed information, see Note 8 to the financial statements in this report.

Outstanding Debt		
2020 and 2019		
	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Revenue Bonds	\$ 35,000	\$ 65,000
Capital Leases	27,700	41,037
Total Outstanding Debt	<u>\$ 62,700</u>	<u>\$ 106,037</u>

Economic Factors and next year's Budget and Rates

The District expects, based on current trends, that ad valorem tax revenue will remain relatively stable, and the Board will actively monitor expenditures to ensure that the District remains in compliance with requirements of budget law and sound financial management.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances and show the District's accountability for the money it receives. Questions regarding this report or requests for additional information should be addressed to Rochelle Pattie, President, St. Helena Fire Protection District No. 4, 8352 Hwy 37, Greensburg, Louisiana, 70441.

Basic Financial Statements
Government-Wide Financial Statements

St. Helena Fire Protection District Number 4
Statement of Net Position
As of December 31, 2020

Statement A

	<u>Primary Government</u>	
	<u>Governmental Activities</u>	
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 49,297	
Receivables, Net:		
Intergovernmental	5,954	
Ad Valorem Receivable	343,673	
Prepaid Insurance	8,656	
Total Current Assests	<u>407,580</u>	
Capital Assets:		
Land	14,318	
Capital Assets, Net	<u>144,314</u>	
Total Capital Assets	<u>158,632</u>	
TOTAL ASSETS	<u>566,212</u>	
LIABILITIES		
Current Liabilities:		
Accounts Payable	13,247	
Other Accrued Payables	14,067	
Bonds Payable	35,000	
Capital Leases	6,390	
Accrued Interest Payable	549	
Total Current Liabilities	<u>69,253</u>	
Long Tern Liabilities:		
Capital Leases	<u>21,310</u>	
Total Long Term Liabilities	<u>21,310</u>	
TOTAL LIABILITIES	<u>90,563</u>	
NET POSITION		
Net Investment in Capital Assets	95,383	
Restricted for:		
Debt Service	34,694	
Unrestricted	<u>345,572</u>	
TOTAL NET POSITION	<u>\$ 475,649</u>	

Statement B

St. Helena Fire Protection District Number 4
Statement of Activities
For the Year Ended December 31, 2020

	<u>Program Revenues</u>			Net (Expenses) Revenues	Net (Expenses) Revenues and Changes in Net Position of Primary Government
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Governmental Activities</u>
Governmental Activities					
Public Safety, Fire Protection	\$ 409,872	\$ 30,000	\$ 87,031	\$ (292,841)	\$ (292,841)
Interest Expense	3,650	-	-	(3,650)	(3,650)
Total Governmental Activities	<u>\$ 413,522</u>	<u>\$ 30,000</u>	<u>\$ 87,031</u>	<u>\$ (296,491)</u>	<u>(296,491)</u>
General Revenues:					
Taxes:					
Ad Valorem Taxes					358,892
Interest Income					569
Fire Insurance Rebates					6,377
Total General Revenues and Transfers					<u>365,838</u>
Change in Net Position					<u>69,347</u>
Net Position - Beginning					<u>406,302</u>
Net Position - Ending					<u>\$ 475,649</u>

The accompanying notes are an integral part of this statement.

Basic Financial Statements
Fund Financial Statements

STATEMENT C

St. Helena Fire Protection District Number 4
Balance Sheet, Governmental Funds
As of December 31, 2020

	General Fund	Debt Service Fund	Total Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 31,053	\$ 18,244	\$ 49,297
Receivables, Net:			
Intergovernmental	5,954	-	5,954
Ad Valorem Receivable	327,065	16,608	343,673
Due from Other Funds	-	399	399
Prepaid Insurance	8,656	-	8,656
TOTAL ASSETS	\$ 372,728	\$ 35,251	\$ 407,979
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payables	\$ 12,467	\$ -	\$ 12,467
Other Accrued Liabilities	14,290	557	14,847
Due to Other Funds	399		399
Total Liabilities	27,156	557	27,713
Fund balances:			
Nonspendable:			
Prepays	8,656	-	8,656
Restricted for:			
Debt Service	-	34,694	34,694
Unassigned	336,916	-	336,916
Total Fund Balance	345,572	34,694	380,266
TOTAL LIABILITIES AND FUND BALANCES	\$ 372,728	\$ 35,251	\$ 407,979

The accompanying notes are an integral part of this statement.

STATEMENT D

**St. Helena Fire Protection District Number 4
Reconciliation of The Governmental Funds Balance Sheet
to the Government-Wide Financial Statement of Net Position
As of December 31, 2020**

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

Fund Balances, Total Governmental Funds (Statement C)	\$	380,266
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Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds. These assets consist of:

Governmental Capital Assets net of depreciation		158,632
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Long term liabilities including bonds payable and capital leases payable are not due and payable in the current period and, therefore, are not reported in the governmental funds

Bond Payable		(35,000)
Capital Lease		(27,700)

Accrued interest on bonds payable and capital lease payable are not accrued in the governmental funds.

Accrued Interest Payable		(549)
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Net Position of Governmental Activities (Statement A)	<u>\$</u>	<u>475,649</u>
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The accompanying notes are an integral part of this statement.

STATEMENT E

St. Helena Fire Protection District Number 4
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General Fund	Debt Service Fund	Total Governmental Funds
REVENUES			
Ad Valorem Taxes	\$ 341,352	\$ 17,540	\$ 358,892
Service Fees	30,000	-	30,000
Intergovernmental - Grants	87,031	-	87,031
Interest	484	85	569
Fire Insurance Rebates	6,377	-	6,377
Total Revenues	465,244	17,625	482,869
EXPENDITURES			
Public Safety: Fire Protection			
Salaries	126,212	-	126,212
Benefits	36,561	-	36,561
Payroll Taxes	9,655	-	9,655
Insurance	19,996	-	19,996
Fuel & Vehicle Expense	44,789	-	44,789
Professional Fees	20,947	-	20,947
Repairs and Maintenance	12,829	-	12,829
Supplies	71,526	377	71,903
Statutory Payments to Pension Fund	10,966	557	11,523
Telephone	8,835	-	8,835
Travel & Training	4,467	-	4,467
Utilities	13,928	-	13,928
Capital Outlays	6,369	-	6,369
Debt Service	-	-	-
Principal	13,337	30,000	43,337
Interest	2,428	2,110	4,538
Total Expenditures	402,845	33,044	435,889
Excess (Deficiency) of Revenues Over (Under) Expenditures	62,399	(15,419)	46,980
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	-	-	-
Proceeds from Borrowing	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	62,399	(15,419)	46,980
Fund Balances, Beginning	283,172	50,113	333,285
Fund Balances, Ending	\$ 345,571	\$ 34,694	\$ 380,265

The accompanying notes are an integral part of this statement.

STATEMENT F

St. Helena Fire Protection District Number 4
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, 2020

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

Net Change in Fund Balances, Total Governmental Funds (Statement E)	\$	46,980
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Expenditures for Capital Assets	\$	6,369	
Less:			
Current Year Depreciation		(28,227)	(21,858)

Repayment of bonds and capital leases payable is an expenditure in governmental funds but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal Payments - bonds		30,000
Principal Payments - capital leases		13,337

Accrued interest on bonds payable and capital lease payable are not accrued in the governmental funds but are accrued in the governmental activities.

Increase in Accrued Interest Payable		889
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Change in Net Position of Governmental Activities (Statement B)	\$	69,348
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The accompanying notes are an integral part of this statement.

Basic Financial Statements

Notes to the Financial Statements

St. Helena Fire Protection District No. 4
Notes to the Financial Statements
As of and for the Year Ended December 31, 2020

Introduction

St. Helena Fire Protection District Number 4, Greensburg, Louisiana was created by ordinance of the St. Helena Parish Police Jury for the purpose of acquiring, maintaining, and operating building, 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 by the St. Helena Parish Police Jury.

Governmental Accounting Standards Board (GASB) Statement No. 14, as amended, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this statement, the District is considered a component unit of the St. Helena Parish Police Jury. As a component unit, the accompanying financial statements are to be included within the reporting of the primary government, either blended 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. Government-Wide and Fund Financial Statements

Government-Wide Financial statements (GWFS) – As required by the Governmental Accounting Standards board (GASB), the District implemented GASB Statement No 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*”, during the year ended December 31, 2012. GASB Statement No 63 includes guidance for deferred outflows and deferred inflows of resources, which are distinct from and in addition to the assets and liabilities reported on the GWFS and reports the residual effect as net position, rather than as net assets as previously reported on the GWFS. While the District implemented GASB 63, the District did not have any deferred outflows or deferred inflows of resources at December 31, 2020.

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all non fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments 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) 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.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. 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

St. Helena Fire Protection District No. 4
Notes to the Financial Statements
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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. Property taxes 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. 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. 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 funds:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Debt Service Fund* is used to account for financial resources set aside to pay interest and principal on long term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule, if applicable, are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

C. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the District's investment policy limits investment to those allowed under R.S 33:2955.

Investments for the District are reported at fair value except nonparticipating investment contracts which are reported at cost. The Louisiana Asset Management Pool, LAMP, operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares. The District did not hold any investments at December 31, 2020.

D. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectible amounts.

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Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
General Fund	6.81	6.81	2020
General Fund	22.72	22.72	2021
Debt Service Fund	1.50	1.50	2020
Total	31.03	31.03	

At December 31, 2020, there were no taxpayers whose percentage of total assessed valuation was five percent or more of the total assessed valuation.

E. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out method. Inventories of the governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

F. Restricted Assets

For the Debt Service Fund, restricted assets consist of cash resources set aside for repayment of revenue bonds and interest in accordance with applicable bond covenants.

G. 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 \$300 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

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

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

Description	Estimated Lives
Buildings & Improvements	20 - 40 Years
Equipment	5 - 15 Years
Furniture	5 Years
Vehicles	15 Years

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H. Compensated Absences

The District has the following leave policies:

Vacation Leave: Vacation leave is earned by all permanent full-time employees according to the length of service:

- 1 to 3 years = 40 hours of vacation
- 4 to 10 years = 80 hours of vacation
- 10 or more years = 120 hours of vacation

Vacation leave not taken in year earned cannot be carried forward. Accordingly, the District has no accumulated compensated absences requiring recognition in accordance with GASB Codification Section C60.

Sick Leave: Sick leave is earned by all full-time employees at a rate of one day for each month of employment. Sick leave must be used in the same year earned. In accordance with GASB Codification Section C60, no liability has been accrued for unused employee sick leave.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The District has previously implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, but since current debt issued had no associated bond issuance cost, the implementation of this standard did not require revision for existing debt. If applicable, 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 bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Net Position/Fund Balance

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 a net position, rather than net assets. GASB statement No. 63 for the government-wide financial statements requires the following components of net position:

Net Investment in Capital Assets – Capital assets including restricted capital assets, when applicable, net of accumulated depreciation reduced by the outstanding balance of any bonds, or indebtedness attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at year-end, the portion of the debt or

St. Helena Fire Protection District No. 4
Notes to the Financial Statements
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deferred inflows of resources attributable to the unspent proceeds should not be included in the calculation of net investment in capital assets. Rather, that portion of the debt or deferred inflows of resources should be included in the same net position calculation as unspent proceeds.

Restricted Net Position – Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation. See current year restrictions in Note 10.

Unrestricted Net Position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the District implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- a. **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. The District has \$8,656 in nonspendable fund balance related to prepaid insurance.
- b. **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. See current year restrictions in note 10
- c. **Committed.** These are amounts that can be used only for specific purposes determined by a formal decision of the highest level of decision-making authority, which is the Board of Commissioners.
- d. **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.
- e. **Unassigned.** These are all other spendable amounts that are available for any purpose. Also within other governmental funds, these include expenditure amounts incurred for specific purposes which exceed the amounts restricted, committed, or assigned for those 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.

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.

K. Comparative Data/Reclassifications

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year’s presentation.

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Notes to the Financial Statements
As of and for the Year Ended December 31, 2020

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.

M. Estimates

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

N. Reconciliations of Government-Wide and Fund Financial Statements

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets 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 balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

O. Pension Plans

The St. Helena Fire Protection District Number 4 is not a member of any retirement system. The District is a member of the Social Security System.

2. Stewardship, Compliance and Accountability

The District's budget procedures are defined in state law, Louisiana Revised Statutes 39:1301-14. The major requirements of the Local Government Budget Act are summarized as follows:

1. The District must adopt a budget each year for the general fund and each special revenue fund, if applicable.
2. The chairman must prepare a proposed budget and submit the proposed budget 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 in each parish in which the District has jurisdiction. The proposed expenditures were less than \$500,000; therefore a public hearing was not required.
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 16, 2019.
4. Budgetary amendments involving the transfer of funds from one program or function to another or involving increase in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners. The budget was amended on December 14, 2020.

St. Helena Fire Protection District No. 4
Notes to the Financial Statements
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5. The budget for the General Fund was adopted on a basis consistent with generally accepted accounting principles (GAAP). Accordingly, the Budgetary Comparison Schedule for the General Fund presents actual expenditures in accordance with the accounting principals generally accepted in the United States of America on a basis consistent with the legally adopted budgets as amended. All budgetary amounts presented reflect the original budget and the amended budget (which have been adjusted for legally authorized revisions of the annual budget during the year).

3. Cash and Cash Equivalents

At December 31, 2020, the District has cash and cash equivalents (book balances) as follows:

Cash on Hand	\$ 200
Demand Deposits	<u>49,097</u>
Total	<u><u>\$ 49,297</u></u>

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

At December 31, 2020, the district has \$60,815 in interest-bearing deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance.

4. Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts are based upon historical trends and the period aging and write-off of accounts receivable. The major receivable balance for the governmental activities includes ad valorem taxes.

In the fund financial statements, the material receivable in governmental funds also includes a revenue accrual for ad valorem taxes. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. A total for uncollectible property taxes was recorded based on past experience and the total ad valorem receivable at fiscal year end was recorded net of the uncollectible amount. Interest and investment earnings are recorded only if paid within 60 days since they would be considered both measurable and available.

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Notes to the Financial Statements
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Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District during the year and are billed to taxpayers and become due in November. Billed taxes become delinquent on December 31st of each year. Revenues from ad valorem taxes are budgeted in the year billed and are recognized as revenue when billed. The St. Helena Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the St. Helena Parish Assessor. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 2020, the District levied 29.53 mills for the general fund and 1.5 mills for debt service for a total tax levy of \$445,041 on total assessed property valued at \$14,337,700. The tax levy was subject to total homestead exemptions of \$86,238 reducing the Districts total ad valorem revenues for the current year to \$358,892. The Governmental Fund Receivables at December 31, 2020 are as follows:

	General Fund	Debt Service Fund	Total
Ad Valorem Receivable	\$ 333,894	\$ 16,955	\$ 350,849
Federal Grants	5,954		5,954
Lease Proceeds	-		-
Less: Allowance for Uncollectible	(6,829)	(347)	(7,176)
Net Accounts Receivable	\$ 333,019	\$ 16,608	\$ 349,627

5. Interfund Receivables/Payables

As of December 31, 2020, below are the Interfund Receivables or Payables:

	Due To	Due From
Interfund Balances		
General Fund	\$ -	\$ 399
Sinking Fund	399	-
Total Interfund Balances	\$ 399	\$ 399

The amount owed is for ad valorem collections received by the St. Helena Parish Sheriff's Office. The Sinking Fund's proportionate share is typically transferred on a monthly basis.

St. Helena Fire Protection District No. 4
Notes to the Financial Statements
As of and for the Year Ended December 31, 2020

6. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2020 for governmental activities is as follows:

	<u>Beginning Balance</u>	<u>Current Year</u>		<u>Ending Balance</u>
		<u>Increases</u>	<u>Decreases</u>	
Capital Assets not Being Depreciated:				
Land	\$ 14,318	\$ -	\$ -	\$ 14,318
Total Capital Assets not Being Depreciated	<u>14,318</u>	<u>-</u>	<u>-</u>	<u>14,318</u>
Capital Assets Being Depreciated:				
Buildings & Improvements	100,695	-	-	100,695
Equipment	339,970	6,369	-	346,339
Furniture & Fixtures	646	-	-	646
Vehicles	266,474	-	-	266,474
Total Capital Assets Being Depreciated	<u>707,785</u>	<u>6,369</u>	<u>-</u>	<u>714,154</u>
Less Accumulated Depreciation for:				
Buildings & Improvements	45,039	3,071	-	48,110
Equipment	277,057	12,196	-	289,253
Furniture & Fixtures	645	1	-	646
Vehicles	218,871	12,959	-	231,830
Total Accumulated Depreciation	<u>541,612</u>	<u>28,227</u>	<u>-</u>	<u>569,839</u>
Other Capital Assets, Net	<u>166,173</u>	<u>(21,858)</u>	<u>-</u>	<u>144,315</u>
Total	<u>\$ 180,491</u>	<u>\$ (21,858)</u>	<u>\$ -</u>	<u>\$ 158,633</u>

Depreciation was charged to governmental functions as follows:

Public Safety Fire Protection	<u>\$ 28,227</u>
	<u>\$ 28,227</u>

Included in equipment is a Jaws of Life and a Drone and included in vehicles is a 2014 F-250 acquired in fiscal year 2019 under capital lease in the gross amount of \$36,210 with related accumulated depreciation of \$8,486.

7. Accounts and Other Payables

The Governmental Fund payables at December 31, 2020 are as follows:

<u>Governmental Funds</u>	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Accounts Payable	\$ 12,467	\$ -	\$ 12,467
Payroll Taxes Payable	3,324	-	3,324
Deductions From Ad Valorem			
Taxes Payable	10,966	557	11,523
Total	<u>\$ 26,757</u>	<u>\$ 557</u>	<u>\$ 27,314</u>

St. Helena Fire Protection District No. 4
Notes to the Financial Statements
As of and for the Year Ended December 31, 2020

8. Leases and Long Term Obligations

The following is a summary of long-term obligation transactions for the year ended December 31, 2020:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
General Obligation Bonds	\$ 65,000	\$ -	\$ (30,000)	\$ 35,000
Capital Leases	41,037	-	(13,337)	27,700
Total	<u>\$ 106,037</u>	<u>\$ -</u>	<u>\$ (43,337)</u>	<u>\$ 62,700</u>

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of the long-term obligations:

	<u>Governmental Activities</u>		
	<u>Capital Leases</u>	<u>Revenue Bonds</u>	<u>Total Long-Term Obligations</u>
Current Portion	\$ 6,390	\$ 35,000	\$ 41,390
Long-Term Portion	21,310	-	21,310
	<u>\$ 27,700</u>	<u>\$ 35,000</u>	<u>\$ 62,700</u>

Long Term Debt as of December 31, 2020 is as follows:

	<u>Long-Term Debt End of Year</u>	<u>Portion Due Within One Year</u>
<u>Revenue Bonds:</u>		
Governmental \$400,000 General Obligation Bonds, Series 2001 Dated 6-12-02, due in annual installments of principal and interest between \$20,000 and \$35,000 with interest ranging from 1.95% to 4.25% through 3-1-2021	\$ 35,000	\$ 35,000
<u>Capital Leases:</u>		
Capital Lease \$41,037, collateralized by equipment, Dated 9-11-19, due in annual installments of principal and interest of \$7,882, at an interest rate of 5.389% through 12-19-2024	27,700	6,390
	<u>\$ 62,700</u>	<u>\$ 41,390</u>

The District records an asset and an obligation in the government-wide financial statements for the above noted capital lease. See note 6 for the assets leased.

St. Helena Fire Protection District No. 4
Notes to the Financial Statements
As of and for the Year Ended December 31, 2020

The annual requirements to amortize all debt outstanding at December 31, 2020, including interest payments of \$4,574 are as follows:

Year Ending December 31,	Capital Leases - \$41,037			General Obligation Bonds - \$400,000			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 6,390	\$ 1,493	\$ 7,883	\$ 35,000	\$ 744	\$ 35,744	\$ 41,390	\$ 2,237	\$ 43,627
2022	6,734	1,148	7,882	-	-	-	6,734	1,148	7,882
2023	7,097	786	7,883	-	-	-	7,097	786	7,883
2024	7,479	403	7,882	-	-	-	7,479	403	7,882
	<u>\$ 27,700</u>	<u>\$ 3,830</u>	<u>\$ 31,530</u>	<u>\$ 35,000</u>	<u>\$ 744</u>	<u>\$ 35,744</u>	<u>\$ 62,700</u>	<u>\$ 4,574</u>	<u>\$ 67,274</u>

9. Dedication of Proceeds and Flow of Funds – Ad Valorem Tax and Bonds

Proceeds of a special three mill tax, first levied in 2001, is levied on the dollar of assessed valuation on all property subject to taxation in the District was dedicated for the purpose of acquiring land, buildings, equipment, and other facilities in the District for fire protection purposes. The special three mill tax expired in 2020.

The District, through its governing authority, adopted a resolution on August 22, 2000, authorizing the issuance of \$400,000 of 20 year General Obligation Bonds, Series 2001, for the purpose of purchasing and acquiring land, buildings, equipment, and other facilities, in the District for fire protection purposes. In that resolution, the proceeds of the special tax were irrevocably and irrevocably pledged and dedicated in an amount sufficient for payment of the general obligation bonds authorized and interest as they become due and for other purposes. The certificate resolution requires that proceeds of the special tax now being levied and collected by the District is to be deposited with the District’s fiscal agent bank in a “Sinking Fund” (Debt Service Fund) until such time as there is on deposit in the Sinking Fund sufficient proceeds of the tax to pay all principal and interest falling due on the certificate in the ensuing year. After such time as there has been accumulated in the Sinking Fund the amount described in the preceding sentence, any surplus monies derived from the tax may be used by the District for any of the purposes for which the tax is authorized to be levied. The District shall make available from the Sinking Fund to paying agent at least three days in advance of the date on which each payment of principal and interest on the certificate falls due, funds fully sufficient to pay promptly the principal and interest falling due on such date.

After funds have been set aside out of the revenues of the tax for each tax roll year sufficient to pay the principal and interest on the certificate for the ensuing calendar year, and all required amounts have been deposited in the Sinking Fund, then any excess of annual revenues of the tax remaining for that tax roll year shall be free for expenditures by the District for the purposes for which the tax was authorized by the voters.

As of December 31, 2020, the District was in compliance with the certificate covenants since the amount of cash plus ad valorem taxes due the District exceeded the sinking fund requirement.

10. Restricted Fund Balances/Net Position

At December 31, 2020, the debt service fund recorded a restricted balance of \$34,694, restricted for debt service by bond covenants. This amount is recorded as restricted net position in the government-wide financial statements.

St. Helena Fire Protection District No. 4
Notes to the Financial Statements
As of and for the Year Ended December 31, 2020

11. 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 purchases commercial insurance policies and bonds for any and all claims related to the aforementioned risks. The District's payment of the insurance policy deductible is the only liability associated with these policies and bonds. There has been no significant decrease in insurance coverage from the prior year, and the amount of settlements has not exceeded the insurance coverage for the past three fiscal years.

12. Contingent Liabilities

At December 31, 2020, the District was not involved in any outstanding litigation or claims.

13. Cooperative Endeavor Agreements

The St. Helena Fire District #4 has a cooperative agreement with the St. Helena Parish Police Jury to provide first responder medical emergency services throughout the parish from January 1, 2019 to December 31, 2020. The Fire District #4 received \$30,000 from the St. Helena Parish Police Jury in return for the services.

14. COVID-19

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.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by the federal government to alleviate some of the effects of the COVID-19 pandemic. Among the CARES Act key provisions was funds designated for programs for state and local governments, which included creation of the Coronavirus Relief Fund with \$150 billion for direct aid for state and local governments to assist in expenses associated with COVID-19. The State of Louisiana will receive \$1.8 billion from this Fund and will appropriate 45% to local governments. The District has received \$81,077 in 2020, and received \$5,954 subsequently in 2021 through these provisions.

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.

15. Subsequent Events

In May 2021, Joey Dier, President of the Board submitted his resignation effective May 24, 2021 and was replaced by Rochelle Pattie.

Subsequent events have been evaluated by management through January 14, 2022, the date the financial statements were available for issuance. There were no additional events requiring recording or disclosure in the financial statements for the fiscal year ending December 31, 2020.

Required Supplementary Information (Part II)

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) to Actual - General Fund
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual - GAAP Basis</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Ad Valorem Taxes	\$ 296,000	\$ 339,829	\$ 341,352	\$ 1,523
Charges for Services	30,000	30,000	30,000	-
Fire Insurance Rebate	6,400	6,400	6,377	(23)
Miscellaneous Revenue	10,500	-	-	-
Federal Grants	-	81,077	87,031	5,954
Interest	600	460	484	24
Total Revenue	<u>343,500</u>	<u>457,766</u>	<u>465,244</u>	<u>7,478</u>
Expenditures:				
Public Safety: Fire Protection	-	-	-	-
Statutory Payments to Pension Fund	9,700	10,967	10,966	1
Salaries	150,280	125,720	126,212	(492)
Payroll Taxes	11,496	9,616	9,655	(39)
Health/Life Insurance	15,920	18,816	18,574	242
Workers Comp Insurance	16,500	21,000	17,987	3,013
Professional Fees	14,400	22,000	20,947	1,053
Utilities	12,000	12,000	13,928	(1,928)
Building Maintenance	7,200	16,000	12,829	3,171
Insurance	11,000	12,000	11,344	656
Auto Insurance	9,000	10,000	8,652	1,348
Telephone	6,000	9,000	8,835	165
Travel	4,000	4,200	4,065	135
Supplies	31,000	81,603	71,526	10,077
Fuel and Vehicle Supplies	35,500	54,000	44,789	9,211
Training	1,500	500	402	98
Capital Outlay	-	2,500	6,369	(3,869)
Debt Service	7,882	15,764	15,765	(1)
Total Expenditures	<u>343,378</u>	<u>425,686</u>	<u>402,845</u>	<u>22,841</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>122</u>	<u>32,080</u>	<u>62,399</u>	<u>30,319</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	122	32,080	62,399	30,319
Fund Balance - Beginning of the Year	<u>274,532</u>	<u>283,172</u>	<u>283,172</u>	<u>-</u>
Fund Balance - End of the Year	<u>\$ 274,654</u>	<u>\$ 315,252</u>	<u>\$ 345,571</u>	<u>\$ 30,319</u>

Other Supplementary Information

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana
Schedule of Compensation Paid to Board Members

For the Year Ended December 31, 2020

<u>Name and Title/ Contact Number</u>	<u>Address</u>	<u>Compensation Received</u>
Joey Dier, President (225)953-1432	8053 Hwy 37 Greensburg, LA 70441	\$ -
Quanika Muse, Board Member (225)222-7431	P.O. Box 13 Greensburg, LA 70441	-
Melva Porter, Board Member 225-719-1108	386 Higginbotham Road Greensburg, LA 70441	-
Rochelle Pattie, Board Member (985)514-6968	81 Cudas Lane Greensburg, LA 70441	-
Joseph English, Board Member 985-507-6649	1050 Rohner Rd Greensburg, LA 70441	-
		<u>\$ -</u>

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2020

Agency Head Name: Joey Dier, President

<u>Purpose</u>	<u>Amount</u>
Board Member Per Diem	\$ -
	<u>\$ -</u>

Schedule of Current Year Findings and Responses
For the year ended December 31, 2020

Reference Number 2020-C1 (Open Meetings Law- Noncompliance)

Criteria: Louisiana Revised Statute 42:20 requires that all public bodies shall keep written minutes of all of their open minutes. The minutes shall include but need not be limited to:

- (1) The date, time, and place of the meeting.
- (2) The members of the public body recorded as either present or absent.
- (3) The substance of all matters decided, and, at the request of any member, a record, by individual member, of any votes taken.
- (4) Any other information that the public body requests be included or reflected in the minutes.
- (5) Minutes should be published in the Parish's Official Journal

Condition:

The District contends they have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28. R.S. 42:20 involves written minutes. The minutes of the District do not accurately and consistently reflect all matters decided as stated within R.S. 42:20A(3). The information contained within the written minutes generally do not provide detailed substance of all matters decided.

Cause:

The Board did not have a member who had the necessary training, experience or time to handle written minutes and was not aware of what was required in the Board meeting minutes.

Effect:

Apparent noncompliance with above referenced statute.

Recommendation:

The Board should review the resources available on the Louisiana Legislative Auditor's website regarding Best Practices as it relates to Board Oversight. This will help the District with conducting meetings, monitoring operations, and writing minutes that communicate more effectively information from the meetings. The Board Secretary is responsible for maintaining the minutes. If the Board does not have someone with the training, experience, or time to handle these responsibilities, they should provide such training or engage someone who does.

Response by Management:

Resolved in 2022.

Contact Person:

Rochelle Pattie, President
8352 Highway 37
Greensburg, LA 70441
225-222-7431

Schedule of Prior Year Findings and Responses
For the year ended December 31, 2020

Reference Number 2019-C1 (Open Meetings Law- Noncompliance)

Criteria: Louisiana Revised Statute 42:20 requires that all public bodies shall keep written minutes of all of their open minutes. The minutes shall include but need not be limited to:

- (1) The date, time, and place of the meeting.
- (2) The members of the public body recorded as either present or absent.
- (3) The substance of all matters decided, and, at the request of any member, a record, by individual member, of any votes taken.
- (4) Any other information that the public body requests be included or reflected in the minutes.
- (5) Minutes should be published in the Parish's Official Journal

Condition:

The District attested they have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28. R.S. 42:20 involves written minutes. The minutes of the District do not accurately and consistently reflect all matters decided as stated within R.S. 42:20A(3). The information contained within the written minutes generally do not provide detailed substance of all matters decided.

Cause:

The Board did not have a member who had the necessary training, experience or time to handle written minutes and was not aware of what was required in the Board meeting minutes.

Effect:

The impact of not providing substantial detailed information within written minutes does not accurately provide information related to what was discussed and approved by the Board. The minutes do not provide written approval on required actions by the Board.

Recommendation:

The Board needs to review the resources available on the Louisiana Legislative Auditor's website regarding Best Practices as it relates to Board Oversight. This will help the District with conducting meetings, monitoring operations, and writing minutes that communicate more effectively information from the meetings. The Board Secretary is responsible for maintaining the minutes. If the Board does not have someone with the training, experience, or time to handle these responsibilities, they should engage someone who does.

Response by Management:

The Board will address this at the next Board Meeting when the Annual Financial Review report is presented and will determine how to take corrective action.

St. Helena Fire Protection District No. 4

Schedule 5

**Schedule of Prior Year Findings and Responses
For the year ended December 31, 2020**

Description of Action Taken: Will be addressed at the next Board meeting.

Anticipated Completion Date: October 31, 2020

Current Year Status: Repeated as current year finding 2020-C1

Contact Person:

Rochelle Pattie, President
8352 Highway 37
Greensburg, LA 70441
225-222-7431

Bruce C. Harrell, CPA

Brandy W. Garcia, CPA
Charles L. Johnson, CPA

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Independent Accountant's Report On Applying Agreed-Upon Procedures

Board of Commissioners
St. Helena Fire Protection District No. 4
8352 Highway 37
Greensburg, Louisiana 70441

We have performed the procedures enumerated below on the St. Helena Fire Protection District No 4's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2020, 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, 2020. 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.) 39:1551-39:1775 (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.

Results: There were no expenditures exceeding thresholds necessitating bid law compliance in 2020.

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CERTIFIED PUBLIC ACCOUNTANTS

A Professional Accounting Corporation

St. Helena Fire Protection District No. 4 Independent Accountant's Report on Applying Agreed-Upon Procedures

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 LSA-RS 42:1101-1124 (the code of ethics law).

Results: Management provided us with the required list for one of the four board members. Multiple attempts were made to obtain responses from all members of the board.

3. Obtain a list of all employees paid during the period under examination.

Results: Management provided us with the required listing.

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

Results: None of the employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family 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.

Results: 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.

Results: Management provided us with a copy of the original budget and all amendments.

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.

Results: We traced the budget and approval of amendments to the minutes.

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).

Results: We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were not below budgeted amounts by more than five percent and actual expenditures were not above budgeted amounts by more than five percent.

BRUCE HARRELL & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

A Professional Accounting Corporation

St. Helena Fire Protection District No. 4 Independent Accountant's Report on Applying Agreed-Upon Procedures

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.
 - (b) Report whether the six disbursements were coded to the correct fund and general ledger account.
 - (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Results:

- (a) Each of the six disbursements agree to the amount and the payee in the supporting documentation.
- (b) Each of the six disbursements are coded to the correct fund and general ledger account.
- (c) Each of the six 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.

Results: The District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Although management has asserted that such documents were properly posted, no evidence was provided to support management's assertion for all 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.

Results: We scanned copies of bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advance 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.

Results: We obtained the list of payroll disbursements and meeting minutes of the governing board. We scanned the documents and did not find payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

BRUCE HARRELL & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

**St. Helena Fire Protection District No. 4
Independent Accountant’s Report on Applying Agreed-Upon Procedures**

State Audit Law

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

Results. The District’s report was filed timely.

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).

Results. The District represented that the agency was in compliance with R.S. 24:513.

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.

Results. The District represented that they have reviewed the Louisiana Legislative Auditor’s Best Practices in regards to Board Oversight and minutes of meetings will be more comprehensive going forward in 2022.

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.

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.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

Kentwood, Louisiana
January 14, 2022

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

7/8/2021

Bruce Harrell & Company, CPAs
P.O. Box 45
909 Avenue G
Kentwood, LA 70444

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2020 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 public bid law, R.S. Title 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 have evaluated our compliance with these laws and regulations prior to making these representations.

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 have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No N/A

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No N/A

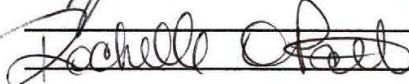
We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No N/A

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

 Secretary _____ Date _____

Treasurer _____ Date _____

 President 01/14/2022 Date _____