

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

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**ANNUAL FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2020



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

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*A Professional Accounting Corporation*

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

**Component Unit Financial Statements  
As of and for the Year Ended December 31, 2020  
With Supplemental Information Schedule**

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A P R O F E S S I O N A L A C C O U N T I N G C O R P O R A T I O N

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## **Independent Accountant's Review Report**

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

We have reviewed the accompanying financial statements of the governmental activities and each major fund of Washington Parish Fire Protection District No. 1, a component unit of the Washington Parish Government, as of and for the year ended December 31, 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 management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

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

### **Accountant's Responsibility**

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

### **Accountant's Conclusion**

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

## **Other Matter Paragraph(s)**

### Supplementary Information

The accompanying schedule of compensation paid to board members and schedule of compensation, benefits, and other payments made to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management discussion and analysis and budgetary comparison schedule on pages 5 through 10 and page 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Respectfully submitted,

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
September 28, 2021

## Management's Discussion and Analysis

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

**Management's Discussion and Analysis**

**Introduction**

Washington Parish Fire Protection District No. 1 is pleased to present its Annual Financial Report developed in compliance with Governmental Accounting Standard Board Statement No. 34, *Basic Financial Statements - Management's Discussion and Analysis – For State and Local Governments (hereinafter referred to as 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.

**Financial Highlights**

- Total assets at December 31, 2020, were \$1,264,955 and exceeded liabilities by \$801,180 (i.e., net position). Of total net position, \$325,578 was unrestricted and available to support short-term operations, \$186,417 was restricted for debt service, and the balance of total assets of \$289,185 as invested in capital assets net of related debt.
- Ad valorem taxes of \$234,667 increased \$16,431 or 8% over 2019 ad valorem taxes of \$218,236.
- The District's long term debt at December 31, 2020 is \$445,000 as compared to long term debt at December 31, 2019 of \$535,000. The decrease is due to the regular principal payment of \$90,000.

**Overview of Annual Financial Report**

Management's Discussion and Analysis (MD&A) serves as an introduction to basic financial statements and supplementary information. The MD&A presents an overview of management's examination and analysis of the District's financial condition and performance. The District's basic financial statements are comprised of three components: 1) government-wide statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in additions to the basic financial statements themselves.

**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 private-sector businesses. These financial statements are reported using the full accrual accounting methods.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in nets assets 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.

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

**Management's Discussion and Analysis**

The statement of net position and the statement of activities display information about the District as a whole. These statements distinguish between those activities of the District that are governmental and those that are considered business type activities.

**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 segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. The modified accrual basis of accounting is used by the governmental funds.

**Notes to financial statements.** The notes to the financial statements provide required disclosures essential to the understanding of the financial statements. The notes present information about the District's accounting policies, significant account balances, account activities, commitments, contingencies, and subsequent events, if any. Supplementary information includes a comparative budget schedule.

**Financial Analysis**

The purpose of financial analysis is to help determine whether Washington Parish Fire Protection District No. 1 is better off as a result of the current year's activities. In this analysis, data from two basic financial statements, the Statement of Net Position, and the Statement of Activities and Changes in Net Position, is presented below in condensed format. These statements report the net position, the difference between assets and liabilities, and the change in net position, which provides information for indicating the financial condition of the District. Following these statements is a separate schedule summarizing and analyzing budget changes for the current fiscal year.

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

**Management's Discussion and Analysis**

	<u>2020</u>	<u>2019</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
<b>Assets:</b>				
Current and Other Assets	\$ 530,770	\$ 493,755	\$ 37,015	7%
Capital Assets	734,185	802,666	(68,481)	-9%
Total Assets	<u>1,264,955</u>	<u>1,296,421</u>	<u>(31,466)</u>	-2%
<b>Liabilities:</b>				
Current Liabilities	109,775	101,860	7,915	8%
Long-Term Liabilities	354,000	445,000	(91,000)	-20%
Total Liabilities	<u>463,775</u>	<u>546,860</u>	<u>(83,085)</u>	-15%
<b>Net Position:</b>				
Net Investment in Capital Assets	289,185	267,666	21,519	8%
Restricted	186,417	194,771	(8,354)	-4%
Unrestricted	325,578	287,124	38,454	13%
Total Net Position	<u>\$ 801,180</u>	<u>\$ 749,561</u>	<u>\$ 51,619</u>	7%

**Government-Wide review of the condensed Statement of Net Position**

The composition of net position and change in net position over time serves as useful indicator of government's financial position. The District's assets at fiscal year-end exceed liabilities by \$801,180 (net position). The balance of net position includes \$289,185 of invested in capital assets, net of related debt, restricted assets of \$186,417 for debt service, and \$325,578 in unrestricted net position. The unrestricted net position represents funds that are available to meet the ongoing needs of the District.

The largest category of net position is unrestricted assets totaling \$325,578 or 41% of net position. This category represents assets that are used for day to day operations. The category invested in capital assets, net of related debt totaled \$289,185 or 36% of net position, reflects the total invested in capital assets (land, buildings, equipment, etc.) net of any related debt used to acquire capital assets. These assets are used to provide services to citizens and do not represent assets available for future spending. The remainder of \$186,417 (23%) represents restricted assets that are used for debt service functions.

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

**Management's Discussion and Analysis**

**Condensed Statements of Activities**

	<u>2020</u>	<u>2019</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 234,667	\$ 218,236	\$ 16,431	8%
Other Revenues	14,159	14,363	(204)	-1%
Total Revenues	<u>248,826</u>	<u>232,599</u>	<u>16,227</u>	7%
<b>Expenses:</b>				
Operating Expense	122,439	141,149	(18,710)	-13%
Depreciation	74,768	75,653	(885)	-1%
Total Expenses	<u>197,207</u>	<u>216,802</u>	<u>(19,595)</u>	-9%
Change in Net Position	<u>51,619</u>	<u>15,797</u>	<u>35,822</u>	227%
Beginning Net Position	<u>749,561</u>	<u>733,764</u>	<u>15,797</u>	2%
Ending Net Position	<u>\$ 801,180</u>	<u>\$ 749,561</u>	<u>\$ 51,619</u>	7%

While the Statement of Net Position shows the change in financial position, the Statement of Activities and Changes in Net Position provides answers to the nature and scope of these changes.

- Ad valorem taxes of \$234,667 are the most significant revenue source for the fiscal year ending December 31, 2020, at 94% of total revenues. The next largest revenue source is state revenue sharing proceeds and insurance rebates of \$13,832 (6% of total revenues).
- The major expense within statement of activities is depreciation of \$74,768 (38% of total expenses), followed by insurance of \$30,870 (16%), repairs and maintenance \$27,894 (14%), and professional fees \$23,952 (12%).

**Budgetary Highlight**

The proposed budget was presented and adopted at the board meeting. The budget was amended. The original budgeted revenues did not increase significantly. However, amended expenditures decreased to \$116,465 from an original budget of \$223,500 due to a decrease in capital outlay. Actual revenues were over budget by \$9,043. Actual expenditures were under budget by \$6,988. The District was in compliance with the State of Louisiana Local Budget Act.

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

**Management's Discussion and Analysis**

**Analysis of Fund Financial Statements**

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the year.

As of December 31, 2020 the District's governmental funds reported a combined ending fund balance of \$511,995, an increase of \$30,102 in comparison of with the prior year. The General Fund is the chief operating fund of the District. Of the government fund ending balance, \$325,578 constitutes unassigned fund balance, which is available for spending at the District's discretion. Unassigned fund balance represents 100% of the General Fund balance. The Debt Service Fund, the remaining governmental fund, had an ending fund balance of \$186,417.

**Capital Assets**

At the end of the fiscal year December 31, 2020, the District purchased three generators for \$6,287. Depreciation of \$74,768 was recorded for the year. Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statement. Depreciation is recorded in governmental wide statements.

Depreciation is recorded on general fixed assets on a government-wide basis using the straight-line method and the following estimated useful life:

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

Fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated assets are valued at fair market value on the date donated. The cost of all assets acquired prior to 1989 has been valued using estimated historical cost.

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

	January 1, 2020	December 31, 2020	Dollar Change	Percent Change
Land	33,404	33,404	-	0.00%
Depreciable assets	1,820,719	1,827,006	6,287	0.35%
Less Accumulated Depreciation	(1,051,458)	(1,126,225)	(74,767)	7.11%
Net Depreciable Assets	769,261	700,781	(68,480)	-8.90%
Net Capital Assets	802,665	734,185	(68,480)	-8.53%

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

**Management's Discussion and Analysis**

**Long-Term Debt**

The District had \$535,000 in short-term and long-term debt outstanding at year end, as schedule below:

	Balance 1/1/2020	Additons	Deductions:	Balance 12/30/2020
2007 General Obligation Bonds	\$ 200,000	-	(65,000)	\$ 135,000
2015 General Obligation Bonds	335,000	-	(25,000)	310,000
Total	<u>\$ 535,000</u>	<u>-</u>	<u>(90,000)</u>	<u>\$ 445,000</u>

The District paid \$65,000 on the 2007 general obligation bonds and \$25,000 on the 2015 general obligation bonds. A total of \$15,514 in interest expense was paid during 2020 on both bond issuances.

**Economic Factor**

The District management's approach is conservative. The board actively monitors revenues and expenses and evaluates the cost of all purchases and any proposed expansion projects. The primary source of revenues for the District is ad valorem tax.

**Request for Information**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Bradley Cooper, Chairman, at 17311 Highway 25, Franklinton, Louisiana 70438.

## Basic Financial Statements

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

**Statement A**

**Statement of Net Position  
December 31, 2020**

	Governmental Activities
<b>Assets</b>	
Cash and cash equivalents	\$ 218,884
Receivables	233,797
Other receivable	5,400
Restricted Assets:	
Cash and cash equivalents	72,689
Capital assets	
Land	33,404
Building, trucks, and equipment	1,827,006
Less accumulated depreciation	(1,126,225)
Capital assets, net	734,185
Total Assets	1,264,955
 <b>Liabilities</b>	
Accounts payable	10,427
Payroll taxes	482
Pension deduction from ad valorem tax	7,866
Long-term debt due in one year	91,000
Long-term debt due more than one year	354,000
Total Liabilities	463,775
 <b>Net Position</b>	
Invested in capital assets, net of related debt	289,185
Restricted for debt service	186,417
Unrestricted	325,578
Total Net Position	\$ 801,180

See accompanying notes and independent accountant's review report.

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

**Statement B**

**Statement of Activities  
For the Year Ended December 31, 2020**

**Program Expenses**

**Public Safety:**

Advertising	\$ 83
Administrative bond fee	350
Deductions for pensions	7,866
Depreciation expense	74,768
Dues & subscriptions	350
Equipment- operations	1,269
Insurance expense	30,870
Interest	15,514
Office expense	2,581
Payroll taxes	286
Professional fees	23,952
Rental	208
Repairs and maintenance	27,894
Salaries	2,560
Supplies	974
Telephone	2,431
Training expense	345
Utilities	4,906
<b>Total Program Expenses</b>	<b>197,207</b>

**General Revenues:**

Ad valorem taxes	234,668
State revenue sharing	8,430
Insurance rebate	5,402
Interest earned	326
Total Revenues	<b>248,826</b>

Change in Net Position	<b>51,619</b>
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<b>Net Position, beginning of year</b>	<b>749,561</b>
<b>Net Position, end of year</b>	<b>\$ 801,180</b>

See accompanying notes and independent accountant's review report.

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

**Statement C**

**Balance Sheet  
Governmental Funds  
December 31, 2020**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 218,884	\$ 72,689	\$ 291,573
Receivables	133,239	100,558	233,797
Other receivable	5,400	-	5,400
Due from other funds	-	16,553	16,553
<b>Total Assets</b>	<u><u>\$ 357,523</u></u>	<u><u>\$ 189,800</u></u>	<u><u>\$ 547,323</u></u>
 <b>Liabilities and Fund Balance</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 10,427	\$ -	\$ 10,427
Payroll taxes	482	-	482
Pension deductions from advalorem tax	4,483	3,383	7,866
Due to other funds	16,553	-	16,553
<b>Total Liabilities</b>	<u><u>31,945</u></u>	<u><u>3,383</u></u>	<u><u>35,328</u></u>
 <b>Fund Balance:</b>			
Restricted	-	186,417	186,417
Unassigned	325,578	-	325,578
<b>Total Equity and Other Credits</b>	<u><u>325,578</u></u>	<u><u>186,417</u></u>	<u><u>511,995</u></u>
 <b>Total Liabilities and Fund Balance</b>	 <u><u>\$ 357,523</u></u>	 <u><u>\$ 189,800</u></u>	 <u><u>\$ 547,323</u></u>

See accompanying notes and independent accountant's review report.

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

**Statement D**

**Reconciliation of the Governmental Fund Balance Sheet  
to the Government-Wide Financial Statement of Net Position  
December 31, 2020**

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

Fund Balances, Total Governmental Funds (Statement C)	\$ 511,995
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
Governmental capital assets net of depreciation	734,185
Long-term liabilities and current bonds payable are not reported in the governmental funds.	
Long- term liabilities	<u>(445,000)</u>
Net Position of Governmental Activities (Statement A)	<u><u>\$ 801,180</u></u>

See accompanying notes and independent accountant's review report.

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

**Statement E**

**Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Governmental Funds  
For the Year Ended December 31, 2020**

	General	Debt Service	Total
<b>Revenues:</b>			
Ad valorem taxes	\$ 133,853	\$ 100,815	\$ 234,668
State revenue sharing	8,430	-	8,430
Insurance rebate	5,402	-	5,402
Interest earned	248	78	326
Total Revenues	147,933	100,893	248,826
<b>Expenditures:</b>			
Administrative expense	-	350	350
Advertisng	83	-	83
Deductions for pensions	4,483	3,383	7,866
Dues & subscriptions	350	-	350
Equipment- operations	1,269	-	1,269
Insurance expenses	30,870	-	30,870
Miscellaneous	-	-	-
Office expense	2,581	-	2,581
Payroll taxes	286	-	286
Professional fees	23,952	-	23,952
Rental	208	-	208
Repairs and maintenance	27,894	-	27,894
Salaries	2,560	-	2,560
Supplies	974	-	974
Telephone	2,431	-	2,431
Training expense	345	-	345
Utilities	4,906	-	4,906
Capital outlay	6,285	-	6,285
Debt service:			
Principal retirement	-	90,000	90,000
Interest	-	15,514	15,514
Total expenditures	109,477	109,247	218,724
<b>Net change in fund balance</b>	38,456	(8,354)	30,102
<b>Fund balance, beginning of year</b>	287,122	194,771	481,893
<b>Fund balance, end of year</b>	\$ 325,578	\$ 186,417	\$ 511,995

See accompanying notes and independent accountant's review report.

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

**Statement F**

**Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds to  
the Statement of Activities**

**For the Year Ended December 31, 2020**

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

Net Change in Fund Balances, Total Governmental Funds (Statement E)	\$	30,102
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Governmental funds report capital outlay as expenditures. However, in the statement of activities the costs of assets are allocated over their estimated useful lives and reported as depreciation in the current period.

Expenditures for capital outlay	6,285	
Less current depreciation	<u>(74,768)</u>	(68,483)

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

Principal payments - general obligation bonds		<u>90,000</u>
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Change in net position of governmental activities, (Statement B)	\$	<u><u>51,619</u></u>
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See accompanying notes and independent accountant's review report.

## Notes to the Financial Statements

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

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

**Introduction**

The Washington Parish Fire Protection District No. 1 (the District) was created on May 8, 1985 by the Washington Parish Government (formerly Police Jury) as provided by Louisiana Revised Statute 40:1496.12. The District is responsible for fire protection in the southwestern corner of Washington Parish.

The Board of Commissioners is responsible for the operation and maintenance of the District. The Board consists of five members appointed by the governing authority of Washington Parish. Each member must be an elector of Washington Parish and a resident of the District. The members serve staggered two-year terms, as fixed by the governing authority, without compensation.

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

**1. Summary of Significant Accounting Policies**

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

**Reporting Entity**

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

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

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the governmental activities of the District. The effect of inter-fund activity has been removed from these statements.

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit

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

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. The District reports only general revenues.

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

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

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

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

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

The District reports the following governmental funds:

**General Fund**

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

**Debt Service Fund**

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

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

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

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

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

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.

**Cash and Cash Equivalents**

Cash and restricted cash include amounts in demand deposits and interest-bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the law of the United States.

**Receivables**

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

**Due to/From Other Funds**

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

**Restricted Assets**

These accounts contain resources for debt service.

**Capital Assets**

Capital assets, which include land, buildings, trucks and equipment are reported in the government-wide financial statements. Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market values at the date of donation. The District maintains a threshold level of \$500 or more for capitalizing assets.

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

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

Fire Stations	20-40	years
Fire Trucks and Other Trucks	5-15	years
Equipment, Furniture and Fixtures	5-15	years

**Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

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

**Governmental Fund Balance**

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances are classified as follows:

- Non-spendable fund balance - amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- Restricted fund balance - amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors, creditors, or citizens.
- Committed fund balance - amounts that can be used for specific purposes determined by a formal action by the Board Members which are the highest level of decision-making authority for the District.
- Assigned fund balance - amounts that are constrained by the District's intent that they will be used for specific purposes.
- Unassigned fund balance – all amounts not included in the other spendable classifications.

The District considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The District also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

**Estimates**

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

**2. Levied Taxes**

On November 7, 2006, the voters of the District passed a 10-year, 8.46 mill property tax renewal for acquiring, construction, improving, and operating fire protection facilities and equipment in and for the District, including the cost of obtaining water for fire protection purposes. On April 9, 2016, the voters voted to renew the millage for another 10-year period. For the period covered by these financial statements, the millage was set at 7.66 mills

On November 7, 2006, the voters of the District passed a 10-year, 5 mill property tax renewal for acquiring, construction, improving, and operating fire protection facilities and equipment in and for the District, including the cost of obtaining water for fire protection purposes. On April 9, 2016, the voters voted to renew the millage for another 10-year period. For the period covered by these financial statements, the millage was set at 4.53 mills.

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

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

On November 7, 2006, the voters of the District authorized the District to incur debt and issue \$735,000 of 15 year general obligation bonds for acquiring, constructing, and improving buildings, machinery and equipment. On December 6, 2014, the voters of the District authorized the District to incur debt and issue \$425,000 of 15 year general obligation bonds for acquiring, constructing, and improving buildings, machinery and equipment, including fire stations. For the period covered by these financial statements, the millage was set at 9.20 mills.

Assessed millages for the year 2020 are as follows:

2020 Assessed Property Value	\$	14,580,320
Less Homestead Exemption		<u>(3,570,970)</u>
Taxable Value		<u>11,009,350</u>
7.66 mill tax		84,332
4.53 mill tax		49,872
9.20 mill tax		<u>101,286</u>
Total Tax	\$	<u>235,490</u>

**3. Stewardship, Compliance, and Accountability**

**Budget Information**

The budget for the year ended December 31, 2020, was adopted at the District’s meeting on December 30, 2019. The budget was amended at the November 17, 2020 meeting. Act 552 of the 2004 Legislative Session eliminated the public participation requirement for general funds with less than \$500,000 in expenditures. All appropriations lapse at year-end. Formal budget integration (within the accounting records) is employed as a management control device. Changes or amendments are made upon approval of the Board of Commissioners. The District does not use encumbrance accounting.

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

**Notes to the Financial Statements  
For the Year Ended December 31, 2020**

**4. Cash and Cash Equivalents**

At December 31, 2020, the District has cash and cash equivalents totaling \$291,573 as follows:

Interest-bearing demand deposits	\$	291,573
		\$ 291,573

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are to be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2020, the District had \$292,341 in deposits (collected bank balances). These deposits were secured from risk by \$250,000 of the federal deposit insurance and collateralized securities. The District does not have a policy for custodial credit risk.

**5. Accounts Receivable**

Receivables of \$239,197 at December 31, 2020 are as follows:

	General Fund	Debt Service Fund	Total
Ad valorem taxes	\$ 133,239	\$ 100,558	\$ 233,797
Insurance Rebate	5,400	-	5,400
<b>Total</b>	<b>\$ 138,639</b>	<b>\$ 100,558</b>	<b>\$ 239,197</b>

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

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

**6. Capital Assets**

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

	Balance January 1 2020	Additions	Deletions	Balance December 31, 2020
Land (not depreciable)	\$ 33,404	\$ -	\$ -	\$ 33,404
Construction Progress	-	-	-	-
Vehicles	870,832	-	-	870,832
Buildings	630,083	-	-	630,083
Equipment	319,806	6,286	-	326,092
Depreciable Assets	<u>1,820,721</u>	<u>6,286</u>	<u>-</u>	<u>1,827,007</u>
Less Accumulated Depreciation				
Vehicles	(657,824)	(55,989)	-	(713,813)
Buildings	(84,743)	(15,785)	-	(100,528)
Equipment	(308,891)	(2,994)	-	(311,885)
Total Accumulate Depreciation	<u>(1,051,458)</u>	<u>(74,768)</u>	<u>-</u>	<u>(1,126,226)</u>
Net Depreciable Assets	769,263	(68,482)	-	700,781
Assets, net of accumulated Depreciation	<u>\$ 802,667</u>	<u>\$ (68,482)</u>	<u>\$ -</u>	<u>\$ 734,185</u>

The District purchased 3 generators for \$6,286. Depreciation expense in the amount of \$74,768 was recorded.

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

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

**7. Long-Term Obligations**

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

	<u>Balance</u> 1/1/2020	<u>Additons</u>	<u>Deductions</u>	<u>Balance</u> 12/30/2020	<u>Due Within</u> <u>One Year</u>
\$735,000 General Obligation Bonds Series 2007, due in annual installments commencing March 1 2008, ranging from \$1,732 to \$71,732 with interest from 3.95% to 6%. The last payment date is March 1, 2022.	\$ 200,000	\$ -	\$ (65,000)	\$ 135,000	\$ 65,000
\$425,000 General Obligation Bonds Series 2015, due in annual installments commencing September 1, 2015, ranging from \$544 to \$37,544 with interest of 2.94%. The last payment date is March 1, 2030.	335,000	-	(25,000)	310,000	26,000
Total	<u>\$ 535,000</u>	<u>\$ -</u>	<u>\$ (90,000)</u>	<u>\$ 445,000</u>	<u>\$ 91,000</u>

All District bonds outstanding at December 31, 2020 are general obligation bonds with maturity dates from March 1, 2021 to March 1, 2030 with interest rates of 2.94% to 6%. Bond principal and interest expense in 2021 are \$91,000 and \$13,757, respectively.

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the District. At December 31, 2020, the District has accumulated \$186,417 in the debt service fund for future debt requirements. The bonds are due as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u> <u>Payments</u>	<u>Interest</u> <u>Payments</u>	<u>Totals</u>
2021	\$ 91,000	\$ 13,757	\$ 104,757
2022	97,000	9,685	106,685
2023	28,000	7,144	35,144
2024	29,000	6,306	35,306
2025	30,000	5,439	35,439
2026-2030	170,000	12,905	182,905
Total	<u>\$ 445,000</u>	<u>\$ 55,236</u>	<u>\$ 500,236</u>

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

**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

The 2007 General Obligation Bonds maturing on March 1, 2022, and thereafter, are callable for redemption at the option of the issuer in full or in part at any time on or after March 1, 2017.

The 2015 General Obligation Bonds maturing on March 1, 2024, and thereafter, are callable for redemption at the option of the issuer in full or in part any time on or after March 1, 2023.

In accordance with R.S. 39:562, the Washington Parish Fire Protection District No. 1 is legally restricted from incurring long-term debt in excess of 10% the assessed value of taxable property. At December 31, 2020, the statutory limit is \$1,100,935, and the outstanding bonded debt totaled \$445,000.

**8. Litigation and Claims**

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

**9. Related Party Transactions**

There were no related party transactions as of December 31, 2020.

**10. Covid-19 Pandemic**

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

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

**11. Subsequent Events**

Subsequent events were evaluated through September 28, 2021, which is the date the financial statements were available to be issued.

No other material subsequent events have occurred since December 31, 2020 that require recognition or disclosure in these financial statements.

## Required Supplementary Information

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

**Schedule 1**

**Statement of Revenues, Expenditures, and changes in Fund Balance- Budget and Actual  
General Fund  
For the Year Ended December 31, 2020**

<b>Revenues:</b>	Original Budget	Amended Budget	Actual	Variance Favorable/
Ad valorem taxes	\$ 115,000	\$ 124,800	\$ 133,853	\$ 9,053
State revenue sharing	5,500	8,430	8,430	-
Insurance rebate	8,000	5,400	5,402	2
Interest earned	200	260	248	(12)
Total revenues	<u>128,700</u>	<u>138,890</u>	<u>147,933</u>	<u>9,043</u>
 <b>Expenditures:</b>				
Advertising	2,000	-	83	(83)
Capital outlay	78,000	6,285	6,285	-
Dues & Subscriptions	1,000	350	350	-
Equipment- Operations	21,000	2,300	1,269	1,031
Insurance Expense	37,000	34,010	30,870	3,140
Office Expense	6,500	1,630	2,581	(951)
Payroll taxes	-	-	286	(286)
Pension Expense	5,000	4,200	4,483	(283)
Professional Fees & Legal	22,000	26,400	23,952	2,448
Rental	1,000	270	208	62
Repairs and Maintenance	31,000	26,300	27,894	(1,594)
Salaries	-	3,100	2,560	540
Supplies	6,000	1,570	974	596
Telephone	3,500	2,600	2,431	169
Training Expense	3,000	850	345	505
Utilities	6,500	6,600	4,906	1,694
Total expenditures	<u>223,500</u>	<u>116,465</u>	<u>109,477</u>	<u>6,988</u>
 <b>Net change in fund balance</b>	 (94,800)	 22,425	 38,456	 16,031
 <b>Fund balance, beginning of year 2020</b>	 <u>287,122</u>	 <u>287,122</u>	 <u>287,122</u>	 <u>-</u>
<b>Fund balance, end of year 2020</b>	<u><u>\$ 192,322</u></u>	<u><u>\$ 309,547</u></u>	<u><u>\$ 325,578</u></u>	<u><u>\$ 16,031</u></u>

See independent accountant's review report.

## Supplemental Information

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

**Schedule 2**

**Supplemental Information Schedule  
For the Year Ended December 31, 2020**

**COMPENSATION PAID TO BOARD MEMBERS**

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

See independent accountant's review report.

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

**Schedule 3**

**Supplemental Information Schedule  
For the Year Ended December 31, 2020**

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

Agency Head: Bradley Cooper, President

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

See independent accountant's review report.

## **Other Independent Accountant's Report**

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

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



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

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A P R O F E S S I O N A L A C C O U N T I N G C O R P O R A T I O N

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

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

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Washington Parish Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Washington Parish Fire Protection District No. 1's compliance with certain laws and regulations during the year ended December 31, 2020 included in the accompanying Louisiana Attestation Questionnaire. Management of Washington Parish Fire Protection District No. 1 is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$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) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*The District did not make any purchases for materials and supplies exceeding \$30,000 or public works exceeding \$250,000.*

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

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

*Management provide us with the requested information.*

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

*Management provide 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 of employees provided by management in agreed-upon procedure 3 appeared on the list provided by management in 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 us with the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.*

#### *Budgeting*

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

*Management provided us with a copy of the original budget and the amendments to the original budget.*

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

*We traced the adoption of the original budget to the minutes of a meeting held on December 30, 2019. We traced the amendments to the minutes of a meeting held on November 17, 2020.*

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 were above budgeted revenues, actual expenditures were less than budgeted expenditures.*

#### *Accounting and Reporting*

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

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

### *Meetings*

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

*Management provided us with a copy of the posted meetings with agendas. We have a copy of the agenda for the meeting on November 17, 2020.*

### *Debt*

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

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

### *Advances and Bonuses*

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

*We 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.*

### *Prior-Year Comments*

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

*See Schedule of Prior Year Findings*

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

This report is intended solely for the use of management of Livingston Parish Fire Protection District No. 2 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

*Chris Johnson*

Hebert Johnson & Associates, Inc.  
A Professional Accounting Corporation  
Albany, Louisiana  
September 28, 2021

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

**Schedule of Prior Year Findings  
December 31, 2020**

**2019-001 Open Meetings Law**

**Condition:**

During our review procedures, management indicated that it may have violated the Open Meetings Law due to an item being added to an agenda without unanimous approval of all members present.

**Recommendation:**

We recommend the District put procedures in place to prevent any future violations of the Open Meetings Law.

**Resolved:**

Fully

**2019-002 Local Government Budget Act**

**Condition:**

During our review procedures, management was unable to provide minutes of the District's Board that showed adoption of the original and amended budgets.

**Recommendation:**

We recommend the District put procedures in place to prevent any future violations of the Local Government Budget Act.

**Resolved:**

Fully

This schedule was prepared by management.

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

\_\_\_\_\_ (Date Transmitted)

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

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

These representations are based on the information available to us as of June 15, 2021.

**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 [ x ] No [ ]

**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 [ x ] No [ ]

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 [ x ] No [ ]

**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 [ x ] No [ ]

**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 [ x ] No [ ]

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

Yes [ x ] No [ ]

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

Yes [ x ] No [ ]

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 [ x ] No [ ]

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 [ x ] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.  
Yes [ x ] No [ ]

**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 [ x ] No [ ]

**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 [ x ] No [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.  
Yes [ x ] No [ ]

**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 [ x ] No [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.  
Yes [ x ] No [ ]

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 [ ]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.  
Yes [ x ] No [ ]

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 [ x ] No [ ]

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 [ x ] No [ ]

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

<u>1 Ruth Jones</u>	Secretary	<u>June 15, 2021</u>	Date
<u>[Signature]</u>	Treasurer		Date
<u>[Signature]</u>	President	<u>June 15, 2021</u>	Date