

CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA
PARISH POLICE JURY)
VIDALIA, LOUISIANA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 2019

WITH
INDEPENDENT ACCOUNTANT'S REVIEW REPORT



SILAS SIMMONS LLP
CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

**CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA**

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SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

209 N. Commerce St.
Natchez, MS 39120
P. O. Box 1027
Natchez, MS 39121
Tel: 601-442-7411
Fax: 601-442-8551

2120 Forsythe Ave.
Monroe, LA 71201
P. O. Box 4550
Monroe, LA 71211
Tel: 318-323-4481
Fax: 318-323-2188

www.silassimmons.com

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Commissioners
Concordia Parish Airport Authority
Vidalia, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Concordia Parish Airport Authority (the Airport), a component unit of the Concordia Parish Police Jury, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Airport'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 error or fraud.

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 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 following supplementary information be presented to supplement the basic financial statements:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

The accompanying Budgetary Comparison Schedule has been reviewed by us, 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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Management's Discussion and Analysis, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Other Supplementary Information

The Schedule of Compensation of the Board of Commissioners 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 directly to, the underlying accounting and other records used to prepare the basic financial statements. We have not audited or reviewed such information, and we do not express an opinion, a conclusion, nor provide any conclusion on it.

Silas Simmons, CPA

Natchez, Mississippi
March 23, 2020

BASIC FINANCIAL STATEMENTS

SECTION I
GOVERNMENT-WIDE FINANCIAL STATEMENTS

CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA

STATEMENT OF NET POSITION

DECEMBER 31, 2019

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash	\$ 11,318
Inventory	8,669
Capital assets, net	<u>2,766,340</u>
Total assets	<u>\$ 2,786,327</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>\$ -</u>
DEFERRED INFLOW OF RESOURCES	<u>\$ -</u>
NET POSITION	
Invested in capital assets, net of related debt	\$ 2,766,340
Unrestricted	<u>19,987</u>
Total net position	<u>\$ 2,786,327</u>

The accompanying notes are an integral part of this financial statement.

CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2019

GENERAL FUND

Expenses:	
Airport services	\$ 102,922
Depreciation	<u>430,700</u>
Total expenses	\$ <u>533,622</u>
Program revenues:	
Charges for services	\$ <u>79,365</u>
Operating grants and contributions:	
State funds	\$ 42,744
Parish funds	<u>36,000</u>
Total operating grants and contributions	\$ <u>78,744</u>
Changes in net position	\$ (375,513)
Net position, beginning of year	<u>3,161,840</u>
Net position, end of year	<u><u>2,786,327</u></u>

The accompanying notes are an integral part of this financial statement.

SECTION II
FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA

BALANCE SHEET

DECEMBER 31, 2019

ASSETS

Cash and cash equivalents	\$ 11,318
Inventory	<u>8,669</u>
Total assets	<u>\$ 19,987</u>

FUND BALANCES

Fund balances:	
Unassigned	<u>\$ 19,987</u>
Total fund balances	<u>\$ 19,987</u>

The accompanying notes are an integral part of this financial statement.

CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANARECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2019

Fund balances, total governmental funds (Statement C)		\$	19,987
Amounts reported for governmental activities in the Statement of Net Position (Statement A) are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.			
Capital assets	\$	7,212,355	
Less accumulated depreciation		<u>(4,446,015)</u>	<u>2,766,340</u>
Net position of governmental activities (Statement A)		\$	<u>2,786,327</u>

The accompanying notes are an integral part of this financial statement.

CONCORDIA PARISH AIRPORT AUTHORITY
 (A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
 VIDALIA, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2019

REVENUES	
General government:	
Charges for services	\$ 79,365
Intergovernmental revenues:	
State grant	42,744
Parish grant	<u>36,000</u>
Total revenues	<u>\$ 158,109</u>
EXPENDITURES	
General government:	
Airport services	\$ 102,922
Capital outlay	<u>47,497</u>
Total expenditures	<u>\$ 150,419</u>
Excess of expenditures over revenues	<u>\$ 7,690</u>
Fund balance – beginning of year	<u>\$ 12,297</u>
Fund balance – end of year	<u>\$ 19,987</u>

The accompanying notes are an integral part of this financial statement.

CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2019

Net change in fund balances - total governmental funds (Statement E)	\$	7,690
<p>Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives.</p>		
Capital outlay	\$	47,497
Less current year depreciation		(430,700)
		(383,203)
Change in net position of governmental activities (Statement B)	\$	<u>(375,513)</u>

The accompanying notes are an integral part of this financial statement.

NOTES TO THE FINANCIAL STATEMENTS

**CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

INTRODUCTION

1. Concordia Parish Airport Authority (the Airport) is a component unit of the Concordia Parish Police Jury.
2. The purpose of Concordia Parish Airport Authority is to maintain and operate the Airport located near Vidalia, Louisiana. The Airport was established by Louisiana Revised Statute 2:602.
3. The Concordia Parish Police Jury appoints the five commissioners that serve on the Airport board. The commissioners serve five-year terms without compensation.
4. The Airport has no employees.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the activities of the Airport.

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 taxes, interest, and other items that are restricted to meeting the operational or capital requirements of a particular function or segment.

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. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenues are recognized as income in the year for which they are earned. 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.

**CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

The Airport reports the following governmental fund:

1. General Fund - the general operating fund of the Airport accounts for all financial resources, except those required to be accounted for in other funds.

C. Deposits and Investments

The Airport's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Airport's investment policy allow the entity to invest in collateralized certificates of deposit, government-backed securities, commercial paper, the state-sponsored investment pool, and mutual funds consisting solely of government-backed securities.

D. Receivables and Payables

All receivables are shown net of allowance for doubtful accounts.

Accounts receivable consist of amounts due from grants for which eligibility requirements imposed by the provider have been met.

E. Inventories

Inventory consists of aviation fuel which is maintained in above ground tanks. Inventory is stated at cost using the first-in, first-out method.

Inventories of minor supplies used for airport operations are recognized as an expense at the time of purchase.

F. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable government-wide financial statements. Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Airport maintains a threshold level of \$1,000 for capitalizing capital assets.

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. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	40 years
Airport improvements (runways, etc.)	20 years
Equipment and furniture (including vehicles)	3-10 years

CONCORDIA PARISH AIRPORT AUTHORITY
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VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. 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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

H. Budget Practices

A proposed budget is prepared on the cash basis of accounting, approved by the Board of Commissioners, and adopted in accordance with the Local Government Budget Law. The proposed operating budget is legally adopted and amended, as necessary, by the Airport. All appropriations lapse at year-end.

Formal budget integration is employed as a management control device. Budget amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments, if any.

I. Fund Equity

Beginning with fiscal year 2014, the Airport 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:

- Nonspendable fund balance - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance - amounts that are available for any purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

The Board establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purposes (such as the purchase of fixed assets, construction, debt service, or for other purposes).

CONCORDIA PARISH AIRPORT AUTHORITY
 (A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
 VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Fund Equity (continued)

In the General Fund, the Airport strives to maintain an unassigned fund balance to be used for unanticipated emergencies.

Government-Wide Financial Statements

The page labeled Statement of Net Position (Statement A) and the page labeled Statement of Activities (Statement B) display information about the Airport as a whole. These statements include all the financial activities of the Airport. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirement of GASB Statement 33, *Accounting and Financial Reporting for Nonexchange Transaction*.

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the Airport's general revenues.

NOTE 2 - CASH AND CASH EQUIVALENTS

Cash and cash equivalents (book balances) at December 31, 2019, consisted of the following:

Demand deposits	\$	<u>11,318</u>
	\$	<u>11,318</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 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, 2019, the Airport had \$11,318 in deposits (collected bank balances). These deposits are secured from risk by \$11,318 of federal deposit insurance.

NOTE 3 - RECEIVABLES

There were no accounts receivable at December 31, 2019.

**CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 4 - CAPITAL ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 2019:

	Balance at January 1, 2019	Additions	Deletions	Balance at December 31, 2019
Land - nondepreciable	\$ 222,030	\$ -	\$ -	\$ 222,030
Buildings	803,263	-	-	803,263
Furniture, fixtures, and equipment	574,628	45,360	-	619,988
Runway improvements	5,531,510	-	-	5,531,510
Construction in progress	<u>33,427</u>	<u>35,564</u>	<u>(33,427)</u>	<u>35,564</u>
Subtotal	\$ 7,164,858	\$ 80,924	\$ (33,427)	\$ 7,212,355
Less accumulated depreciation	<u>(4,015,315)</u>	<u>(430,700)</u>	<u>-</u>	<u>(4,446,015)</u>
Net fixed assets	<u>\$ 3,149,543</u>	<u>\$ (349,776)</u>	<u>\$ (33,427)</u>	<u>\$ 2,766,340</u>

Depreciation expense was charged to governmental activities for the Airport as follows:

General government	<u>\$ 430,700</u>
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NOTE 5 - RETIREMENT

The Airport has no employees and does not participate in a retirement plan.

NOTE 6 - RISK MANAGEMENT

The Airport is at risk for property damage, liability, and theft, which are covered by insurance policies.

NOTE 7 - CONTINGENT LIABILITIES

Federal Grants - The Airport has received federal awards for specific purposes that are subject to audit by the grantor agencies. Entitlement to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a grantor audit may become a liability of the Airport.

Litigation - The Airport was not involved in any litigation at December 31, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE

YEAR ENDED DECEMBER 31, 2019

	Original Budget	Revised Budget	Actual Amounts	Variance with Budget Favorable (Unfavorable)
Revenues:				
Charges for services	\$ 80,000	\$ 78,500	\$ 79,365	\$ 865
Operating grants and contributions	<u>409,000</u>	<u>78,700</u>	<u>78,744</u>	<u>44</u>
Total revenues	<u>\$ 489,000</u>	<u>\$ 157,200</u>	<u>\$ 158,109</u>	<u>\$ 909</u>
Expenditures	<u>\$ 489,000</u>	<u>\$ 157,200</u>	<u>\$ 150,419</u>	<u>\$ 6,781</u>
Net change in fund balance	\$ -	\$ -	\$ 7,690	\$ 7,690
Fund balance, beginning of period	<u>12,297</u>	<u>12,297</u>	<u>12,297</u>	<u>-</u>
Fund balance, end of period	<u>\$ 12,297</u>	<u>\$ 12,297</u>	<u>\$ 19,987</u>	<u>\$ 7,690</u>

Note: The budget was amended in 2019.

CONCORDIA PARISH AIRPORT AUTHORITY
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VIDALIA, LOUISIANA

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2019

Budgetary Comparison Schedule

1. Basis of Presentation

The Budgetary Comparison Schedule presents the original legally adopted budget, the final legally adopted budget, the actual data on the GAAP basis, and variances between the final budget and the actual data.

2. Budget Amendments and Revisions

The budget is adopted by the Board. Amendments can be made on the approval of the Board. A budgetary comparison is presented for the General Fund consistent with accounting principles generally accepted in the United States of America.

OTHER SUPPLEMENTARY INFORMATION

CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA

SCHEDULE OF COMPENSATION TO AGENCY HEAD

FOR THE YEAR ENDED DECEMBER 31, 2019

Agency Head Name: Carl Sayers, President

Salary \$ _____ -
\$ _____ -

CONCORDIA PARISH AIRPORT AUTHORITY
(A COMPONENT UNIT OF THE CONCORDIA PARISH POLICE JURY)
VIDALIA, LOUISIANA

SCHEDULE OF COMPENSATION OF THE BOARD OF COMMISSIONERS
FOR THE YEAR ENDED DECEMBER 31, 2019

Commissioners

Carl Sayers	\$	-
Jerry Stallings		-
John Blunski		-
Donna Maroon		-
Ray Skates		-
		<hr/>
	\$	<hr/>

See Independent Accountant's Review Report.

LOUISIANA ATTESTATION QUESTIONNAIRE

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

_____ (Date Transmitted)

SILAS SIMMONS, LLP (CPA Firm Name)
209 N. COMMERCE ST. (CPA Firm Address)
NATCHEZ, MS 39120 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12-31-2019 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the 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 []

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 []

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 []

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 []

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 []

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

Yes [] No []

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

Yes [] 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 [] 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 [] No []

Meetings

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

Prior-Year Comments

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

Yes [] 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 [] No []

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

Yes [] 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 [] No []

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

Yes [] 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 [] 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 [] No []

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

Jerry Stalling Secretary 5/7/2020 Date
Treasurer Date
Carl D. Sayer President 05-07-20 Date